Volume

1

PUBLIC ACCOUNTS

1990-1991

Published in accordance with
section 71 of the Financial
Administration Act (R.S.Q., c. A-6)

Volume 1

FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended
March 31, 1991

Gouvernement du Québec
Ministère des Finances

ISSN 0706-2869
ISBN 2-550-22100-1 (Complete edition)
ISBN 2-550-22094-3 (Volume 1)

Legal deposit - 4th quarter 1991
Bibliothèque nationale du Québec

To the Honourable Martial Asselin
Lieutenant-Governor
Parliament Building
Québec

Dear Sir:

The undersigned has the honour of presenting to Your Excellency the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 1991.

Gérard D. Levesque
Minister of Finance

Québec, December 1991

To the Minister of Finance
Mr. Gérard D. Levesque
Parliament Building
Québec

Dear Sir:

In accordance with the commission entrusted to me, I have the honour of presenting the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 1991. These accounts have been prepared under Division VIII of the Financial Administration Act (R.S.Q., c. A-6).

Respectfully submitted,

Pierre-André Paré, F.C.A.
Comptroller of Finance

Québec, December 1991

92-03549/

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INTRODUCTION

The Public Accounts of the **Gouvernement du Québec** for the fiscal year ended March 31, 1991 have been prepared in accordance with the provisions of Division VIII of the Financial Administration Act (R.S.Q. c. A-6). They are published in three volumes, entitled as follows:

Volume 1 - Financial statements of the Gouvernement du Québec

Volume 2 - Details of revenue, appropriations and expenditure

Volume 3 - Financial statements of the special funds and revolving fund

Volume 1 begins with the financial statements of the Gouvernement du Québec for the fiscal year ended March 31, 1991, prepared by the Ministère des Finances in accordance with the accounting policies determined by the Conseil du trésor. These statements are followed by the Auditor General's report and, under a separate title, the Auditor General's comments on the financial statements of the Government.

The information needed to detail these financial statements is presented in three sections, as follows:

- In the first place appear certain details concerning the liquidities used for operating activities and for investment activities, as well as a breakdown of the Retirement plans account.
- Secondly, financing operations show how the Government has financed its entire operations by indicating the net financial requirements arising from the operating and investment activities as well as the sources of financing.
- Finally, complementary schedules provide details of items in the statement of assets and liabilities as well as Government commitments and contingent liabilities, in order to supply additional information.

The first two sections of Volume 2 provide the details of revenue, appropriations and expenditure, and Section 3, the list of capital assets.

- Section 1 includes the summary of revenue, appropriations and expenditure. In this section appears a summary of appropriations and expenditure by category and by Government department and agency, including separate information on agencies whose operations are provided for by Parliamentary allocations from the Consolidated Revenue Fund.
- Section 2 includes, for each department in sequence, details of revenue by category and subcategory; appropriations and expenditure by program, element, supercategory and category; a summary of transfer payments by area and type of beneficiary; as well as the list of suppliers and beneficiaries. This is a logical order of presentation for all information concerning a Government department.
- Section 3 supplies the list of capital assets.

Volume 3 contains the financial statements of the special funds and the revolving fund administered by the Government, each accompanied by the Auditor General's report on these statements.

The list of suppliers for the revolving fund appears, under separate title, at the end of Volume 3.

Pierre-André Paré, F.C.A.
Comptroller of Finance

FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC
FOR THE FISCAL YEAR ENDED MARCH 31, 1991

REVENUE, EXPENDITURE AND NET DEBT
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
REVENUE		(Note 12)
Income and property taxes	15 932 673	14 586 602
Consumer taxes	7 089 073	6 884 900
Duties and permits	788 121	706 815
Miscellaneous	1 023 687	813 063
Revenue from Government enterprises and agencies	1 175 446	1 341 644
Own-source revenue	26 009 000	24 333 024
Government of Canada transfers	7 014 993	6 740 912
Total revenue (Note 2)	33 023 993	31 073 936
EXPENDITURE (Note 4)		
Transfers:		
School boards and educational institutions	8 830 445	7 916 398
Health and social services establishments	8 239 012	7 510 749
Non-profit agencies and enterprises	1 450 487	1 319 827
Municipalities and municipal bodies	1 368 694	1 339 328
Individuals	5 563 254	5 054 904
Government enterprises, agencies and special funds	601 324	607 981
Total transfers	26 053 216	23 749 187
Salaries, wages and fringe benefits	3 064 942	2 668 628
Debt service	4 445 481	4 039 041
Other expenditure	2 285 159	2 092 714
Total before additional expenditure	35 848 798	32 549 570
Excess of expenditure over revenue before additional expenditure	2 824 805	1 475 634
Additional expenditure (Note 3)		183 783
BUDGETARY OPERATIONS DEFICIT	2 824 805	1 659 417
NET DEBT AT THE BEGINNING	33 486 135	31 826 718
NET DEBT AT THE END	36 310 940	33 486 135

ASSETS AND LIABILITIES
at March 31, 1991

(in thousands of dollars)

	1991	1990
ASSETS		
Short-term investments - at cost	647 216	370 139
Accounts receivable	2 656 992	2 401 594
Owed by the Government of Canada -- Administration of the goods and services tax (Note 5)	17 753	
Accrued interest	19 418	17 343
	3 341 379	2 789 076
Investments - shares, bonds, notes, loans and advances (Note 6)		
Government enterprises and agencies	10 743 815	10 314 845
Municipalities and municipal bodies	57 473	59 950
Individuals, corporations and other	172 982	165 346
	10 974 270	10 540 141
Deferred charges	113 341	104 017
TOTAL ASSETS	14 428 990	13 433 234
NET DEBT	36 310 940	33 486 135
	50 739 930	46 919 369

Pierre-André Paré, F.C.A.	Claude Séguin
Comptroller of Finance	Deputy-minister of Finance

Québec, November 29, 1991

	1991	1990
LIABILITIES		
Outstanding cheques less cash in bank, cash and bills on hand and outstanding deposits (Note 7)	30 547	177 352
Advances from trust funds	55 109	55 564
Clearing account for collected taxes	400 630	336 095
Accounts payable	2 436 182	2 157 201
Accrued interest	1 441 908	1 388 130
	4 364 376	4 114 342
Unrealized exchange gain	417 607	634 281
Allowance for loss on share investments (Note 6)	56 364	80 394
Allowance for water purification	37 663	37 631
Retirement plans account (Note 8)		
Liabilities entered	17 080 760	14 896 625
Less: Government participation recorded in advance	853 547	543 150
	16 227 213	14 353 475
Treasury bills (Note 9)	2 075 000	1 800 000
Bonds and notes (Note 9)	27 561 707	25 899 246
	29 636 707	27 699 246
TOTAL LIABILITIES	50 739 930	46 919 369

Commitments and contingent liabilities (Note 10)

Subsequent events (Note 11)

FINANCIAL REQUIREMENTS AND FINANCING
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991		1990	
				(Note 12)
Operating activities				
Budgetary operations deficit		2 824 805		1 659 417
Elements not affecting liquidities:				
Share of the income of enterprises, entered as revenues less dividends declared	367 446		276 044	
Allowances for loss in value	(103 574)		(8 211)	
Contribution to finance water purification	(18 613)		(18 124)	
Government employer participation to the pension plans (Note 8b)	(2 543 393)		(1 700 396)	
Amortization of deferred charges	(302 512)		(254 327)	
Amortization of unrealized exchange gain	42 076	(2 558 570)	58 048	(1 646 966)
		266 235		12 451
Retirement plans account:				
Pension benefits and other payments	868 586		727 607	
Participant and agency contributions	(198 931)	669 655	(190 935)	536 672
Change in other assets and liabilities involved in operations *		472 198		105 480
Liquidities used for operating activities		1 408 088		654 603
Investing activities				
Investments made		225 964		304 626
Investments realized		(152 016)		(142 961)
Liquidities used for investment activities		73 948		161 665
Net financial requirements		1 482 036		816 268
Financing activities				
Change in long-term debt				
New borrowings		3 017 072		2 722 348
Change in the debt following realization of a currency swap contract		54 347		
		3 071 419		2 722 348
Less: borrowings repaid		(1 308 556)		(1 938 242)
		1 762 863		784 106
Change in liquidities related to cash:				
Cash in bank	(3 750)		3 388	
Short-term investments	(277 077)	(280 827)	28 774	32 162
Net financing		1 482 036		816 268

* "Other assets" includes cash and bills on hand and outstanding deposits, accounts receivable and accrued interest, deferred charges and Owed by the Government of Canada -- administration of the goods and services tax. "Other liabilities" includes outstanding cheques, advances from trust funds, clearing account for collected taxes, accounts payable and accrued interest, and allowance for water purification.

APPLICATION OF APPROPRIATIONS
Fiscal year ended March 31, 1991

(in thousands of dollars)

Departments and agencies	AUTHORIZED APPROPRIATIONS		EXPENDED APPROPRIATIONS		UNEXPENDED APPROPRIATIONS	
	Voted	Statutory	Voted	Statutory	Voted	Statutory
Affaires culturelles	258 398	10 315	255 816	9 087	2 582	1 228
Affaires internationales	107 052	408	101 762	408	5 290	
Affaires municipales	690 282	2 038	640 456	821	49 826	1 217
Agriculture, Pêcheries et Alimentation	682 734	35 808	672 822	31 921	9 912	3 887
Approvisionnements et Services	53 070		49 924		3 146	
Assemblée nationale		77 894		73 688		4 206
Communautés culturelles et Immigration	61 001		58 700		2 301	
Communications	120 578		118 309		2 269	
Conseil du trésor	23 075		21 686		1 389	
Conseil exécutif	91 330	1 314	42 339	1 314	48 991	
Éducation	5 281 352	158 362	5 249 172	158 285	32 180	77
Énergie et Ressources	432 071	3 941	420 267	3 791	11 804	150
Enseignement supérieur et Science	3 153 097	39 543	3 128 559	39 441	24 538	102
Environnement	484 661		477 059		7 602	
Finances	258 008	4 385 862	172 800	4 377 754	85 208	8 108
Forêts	75 880	1 952	36 257	1 952	39 623	
Industrie, Commerce et Technologie	425 579		376 336		49 243	
Justice	402 860	75 992	383 583	75 572	19 277	420
Loisir, Chasse et Pêche	240 002	73	231 746	73	8 256	
Main-d'oeuvre, Sécurité du revenu et Formation professionnelle	2 941 735	133	2 901 939	15	39 796	118
Office de planification et de développement du Québec	53 948		38 416		15 532	
Organismes relevant de la ministre déléguée à la Condition féminine	149 989		141 809		8 180	
Organismes relevant du ministre délégué à l'Administration et à la Fonction publique	250 893	663 597	246 044	640 939	4 849	22 658
Organismes relevant du ministre responsable de l'application de la Charte de la langue française	28 598		27 357		1 241	
Personnes désignées par l'Assemblée nationale	19 249	14 001	19 000	13 044	249	957
Régie de l'assurance-maladie du Québec		2 461 629		2 434 933		26 696
Revenu	301 594	90 961	292 240	85 661	9 354	5 300
Santé et Services sociaux	7 297 798	1 529 286	7 251 420	1 522 008	46 378	7 278
Sécurité publique	850 567	31 589	837 788	31 589	12 779	
Tourisme	93 199		91 835		1 364	
Transports	2 060 089	400	1 971 600	376	88 489	24
Travail	74 779	3 066	68 342	2 768	6 437	298
Allowance for doubtful accounts		127 604		127 604		
	26 963 468	9 715 768 (1)	26 325 383	9 633 044	638 085	82 724
Expenditures	26 839 944	9 707 199	26 243 564	9 629 264	596 380	77 935
Loans, investments and advances	123 524	8 569	81 819	3 780	41 705	4 789
	26 963 468	9 715 768 (1)	26 325 383	9 633 044	638 085	82 724
(1) Statutory appropriations:						
Included in estimates		9 523 873		9 441 149		82 724
Not included in estimates		191 895		191 895		
		9 715 768		9 633 044		82 724

NOTES

The Government is authorized by Parliament, under legislation governing yearly appropriations (voted appropriations) and through statutory appropriations provided under other legislation, to use funds from the Consolidated Revenue Fund for expenditures, loans, investments and advances.

Each program of departments and agencies is funded by voted and, if necessary, statutory appropriations. Authorization to use statutory appropriations for expenditure is not restricted. Unused year-end balances of voted appropriations are considered lapsed and must be written off. Excess expenditure over voted appropriations must be included in the accounts for the fiscal year and paid for out of next year's appropriations. Any such excess must be shown in a report in the Public Accounts.

The statement of application of appropriations states the authorizations available for expenditures and for loans, investments and advances as well as the application of such authorizations by department and agency. This statement, prepared in accordance with the above does not, however, take into account the decrease in expenditure caused by the $24 030 thousand reduction in the allowance for loss on share investments.

REPORT

The statement of application of appropriations for the fiscal year ended March 31, 1991 shows that there was no excess Government expenditure recorded in the accounts for voted appropriations during this fiscal year. These appropriations were sufficient to record all liabilities incurred for goods and services acquired and transfers due.

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1. SIGNIFICANT ACCOUNTING POLICIES

The gouvernement du Québec accounts for its financial operations on the modified accrual basis. When necessary, the information included in its financial statements is based on best estimates and judgments. The Government's significant accounting policies also take into account certain particular characteristics of its mission and of the legislative context governing its activities.

GOUVERNEMENT DU QUÉBEC ACCOUNTING ENTITY

The Government's financial statements include all the financial operations of entities whose revenue is credited to the Consolidated Revenue Fund or the Health Services Fund as well as those whose operating funds are provided, as such, by allowances granted by Parliament and drawn from these funds. These entities are Government departments and agencies, the National Assembly and the persons it designates, as listed in Appendix 1.

Agencies, enterprises and funds having their own accounting entity are listed in Appendix 2.

REVENUE

Revenue from income and property taxes as well as those from consumer taxes, duties, licenses, Government enterprises and agencies and other are recorded in the fiscal year during which they are received as such, after deducting reimbursements. Assessments and amounts billed before the end of the fiscal year are entered as revenue.

Revenue from Government of Canada transfers is recorded in the fiscal year during which it is received. However, claims issued and estimates of revenue from transfers related to shared-cost programs without fiscal compensation are recorded in the fiscal year during which the related expenditures are made.

EXPENDITURE

The cost of goods and services, including fixed assets, is charged to expenditure for the fiscal year during which they are acquired, regardless of when they are used.

Transfer payments are charged to expenditure for the fiscal year during which they become due. They correspond to amounts duly authorized and accepted as such by the Government.

ASSETS AND LIABILITIES

The Government's financial position corresponds to its cash, its accounts receivable at their realizable value, its investments in the shares of its enterprises at their equity value, and the amounts it owes to third parties.

SHARE INVESTMENTS

Investments in the capital stock of Government enterprises are recorded at equity value in accordance with the modified equity method. Accordingly, capital stock investments are recorded at cost and subsequently adjusted each year according to the Government's share in the results of these enterprises, with an offsetting entry to revenue.

When the Government's investment shows a deficit, an allowance for loss on investments equal to the amount of such deficit is recorded as a liability for the Governement, and the annual change in such allowance is accounted for as an expenditure.

RETIREMENT PLANS

Government retirement plans are defined benefit pension plans. Participants are employees of the public and parapublic sectors (education, health and social services). As part of the preparation of the Government's financial statements, these plans are valued using the actuarial projected benefit method prorated on services.

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1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

RETIREMENT PLANS (cont'd)

Contributions of GPERP participants are paid into the plan while those of participants in other plans are paid into the Consolidated Revenue Fund and recorded as a liability for the Government.

Employer contributions required to cover the entire cost of current service under all plans and to amortize the unfunded actuarial liability are charged to expenditure. An offsetting entry records a liability, to which interest is added. Employer contributions of certain agencies listed in Appendix 3 are paid into the Consolidated Revenue Fund and are also credited to the same liability.

Benefits and refunds of contributions are paid out of either GPERP funds or the Consolidated Revenue Fund, according to the provisions of each plan.

That portion of accrued benefits assumed by the Government and which has not yet been recorded under liabilities through amortization, as well as the amortization methods used, are indicated in Note 8c.

BORROWINGS

Borrowings are recorded at their par value and the corresponding issuance expenses and premiums or discounts are entered as deferred charges and amortized over the remaining term of such debts.

However, heavily discounted borrowings are recorded at their realized amount, increased each year by capitalizing the discount to reach par value at maturity.

At the end of each fiscal year, the value of debts in foreign currency is adjusted using exchange rates then in effect; changes are recorded as deferred charges or revenues, and amortized over the remaining term of such debts.

2. REVENUE

According to applicable legislation, revenue is shown after deduction of $648,5 million ($586,7 million in 1990) from personal income tax through property tax refunds and availability allowance refunds; of $176,7 million ($123,8 million in 1990) from corporate taxes through refundable credits on losses other than capital losses and for scientific research and development projects; of $44,7 million ($32,8 million in 1990) from duties and permits - natural ressources through refundable credits on mining duties pertaining to exploration and capital expenditures.

A breakdown of the revenue by category and subcategory provided in Appendix 4. Revenue from Government enterprises and agencies includes dividends of $808,0 million ($1 065,6 million in 1990) and a share of $367,4 million ($276,0 million in 1990) in their results. Miscellaneous revenue - interest include $86,1 million from an update of interest to be collected on certain accounts receivable by the Ministère du Revenu.

3. ADDITIONAL EXPENDITURES

Expenditures for 1990 include additions to social aid benefits and to income security benefits paid to Cree hunters and trappers for respective amounts of $180,9 million and $2,9 million normally payable on April 1 1990 by the Ministère de la Main-d'oeuvre, Sécurité du revenu et Formation professionnelle - social mission.

3. ADDITIONAL EXPENDITURES (cont'd)

The effect of recording these additional expenditures on the results of the budgetary transactions is as follows:

	1991	1990
	(in millions of dollars)	(Note 12)
Expenditure including additional expenditures	35 848,8	32 733,3
Current fiscal year expenditures recorded in previous fiscal years	217,1	827,6
Expenditures for future fiscal years recorded in the current fiscal year		(183,8)
Net effect on results	217,1	643,8
Expenditure on a comparable basis	36 065,9	33 377,1

4. EXPENDITURE

a) Capital expenditures

Capital expenditures, included in expenditure for the year 1991, total $1 289,8 million ($1 229,3 million in 1990), including $597,8 million ($618,6 million in 1990) capital expenditures by the Government and $692,0 million ($610,7 million in 1990) transfer payments. These capital expenditures, together with the list of capital assets totalling approximately $12,2 billion ($11,8 billion in 1990), as well as their insertion criteria appear respectively on pages 1-39, 1-7, 3-1 and 3-4 of Volume 2 of the Public Accounts.

b) Breakdown of expenditure

A breakdown of expenditure by mission and domain as well as by department and agency is provided in Appendix 5.

5. OWED BY THE GOVERNMENT OF CANADA -- ADMINISTRATION OF THE GOODS AND SERVICES TAX

This account was designed to record operations that must be financed by the Government of Canada for implementing and administering the goods and services tax. At March 31 1991, no remittance had taken place by the Government of Canada.

6. INVESTMENTS

a) Investments in Government enterprises and agencies

	1991	1990
	(in thousands of dollars)	
Shares - in accordance with the modified equity method (Appendix 6)	10 117 546	9 653 548
Endowments - at cost	40 610	40 610
Bonds and notes - at cost	134 305	134 948
Loans and advances - at their realizable value	451 354	485 739
	10 743 815	10 314 845
Allowance for loss on share investments - shareholders' deficiency (Appendix 6)	56 364	80 394

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6. INVESTMENTS (cont'd)

b) Maturity schedule for bonds and notes, loans and advances

Excluding $203,2 million ($232,7 million in 1990) of undetermined maturity, the maturity schedule for bonds and notes and for loans and advances is as follows: to Government enterprises and agencies: $585,7 million ($620,7 million in 1990); to municipalities and municipal bodies: $57,5 million ($60,0 million in 1990); to individuals, corporations and others: $162,8 million ($155,2 million in 1990):

Maturing in	1991	1990
	(in thousands of dollars)	
1991		58 439
1992	38 016	34 027
1993	14 495	14 521
1994	14 381	17 333
1995	15 832	16 390
1996	16 010	12 497
	98 734	153 207
1997 and later	504 089	450 004
	602 823	603 211

7. OUTSTANDING CHEQUES LESS CASH IN BANK, CASH AND BILLS ON HAND AND OUTSTANDING DEPOSITS

	1991	1990
	(in thousands of dollars)	
Outstanding cheques	202 827	382 795
Less:		
Cash in bank	53 033	49 283
Cash and bills on hand and outstanding deposits	119 247	156 160
	30 547	177 352

8. RETIREMENT PLANS ACCOUNT

a) Pension plans of the Gouvernement du Québec

		Number of participants at December 31 1990	Number of pensioners and survivors' pensions at December 31 1990
Active plans:	Government and Public Employees Retirement plan (GPERP)	480 000	35 148
	Pension Plan for the Members of the Sûreté du Québec (PPSQ)	4 600	1 503
	Pension Plan for Peace Officers in Correctional Services (PPPOCS)	1 950	84
	Pension Plan for Members of the National Assembly (PPMAN)	125	233
	Pension Plan of the Judges of the Court of Québec (PPJCQ)	280	202
Other plans:	Teachers Pension Plan * (TPP)	31 500	23 318
	Pension Plan of Certain Teachers (PPCT)	1 400	1 945
	Civil Service Superannuation Plan* (CSSP)	15 000	22 817
		534 855	85 250

* Since July 1, 1973, those plans do not admit any new participants.

8. RETIREMENT PLANS ACCOUNT (cont'd)

b) Annual expenditure for pension plans

	1991	1990
	(in thousands of dollars)	
Cost of vested benefits for current service during the fiscal year, according to the projected benefit method prorated on services	814 813	705 521
Amortization of the experience gain	(357 217)	(357 213)
Amortization of the unrecorded liabilities	675 263	166 213
Interest	1 410 534	1 185 875
Government's employer participation to pension plans	2 543 393	1 700 396

c) Amortization methods

1) Unrecorded liabilities

i) GPERP and PPPOCS

For these plans: the spread between the assets considered for actuarial valuation purposes, excluding the amounts capitalized in the Caisse de dépôt et placement du Québec, and the balance of the non-budgetary account at the same date is amortized by the straight-line method over a period corresponding to the estimated remaining service years of GPERP participants.

The unrecorded liabilities regarding years transferred from the TPP and the CSSP to the GPERP and to vested benefits granted to certain employees of the Social Affairs sector (section 84 of the Act respecting the GPERP) are amortized since fiscal year 1987-1988 on the current balance of the 50-year period beginning in 1979-1980 and in proportion to the total remuneration of participants in the TPP, the CSSP and the GPERP.

ii) Plans other than GPERP and PPPOCS

For these plans and benefits: the experience gain or loss between the rate of return utilized to determine the long-term yield assumptions for actuarial valuations and the interest rate applied on the non-budgetary Pension plans account is amortized by the straight-line method over a period corresponding to the estimated remaining service years of GPERP participants.

The unrecorded liabilities under the plans is amortized over a 50-year period beginning with fiscal year 1979-1980, in proportion to the remuneration of plan participants, except for the TPP and CSSP where the unrecorded liabilities are amortized in proportion to the global remuneration of participants in the TPP, the CSSP and the GPERP.

2) Experience gains or losses and cost of amendments

Experience gains or losses resulting from each of the actuarial valuations for the GPERP and the PPPOCS are amortized by the straight-line method over a period corresponding to the estimated remaining service years of GPERP participants. Since fiscal year 1989-1990, the cost of amendments to any plan for services rendered by participants during prior years is amortized by the same method, starting with the fiscal year beginning within the calendar year during which the amendments become effective.

d) Amendments to pension plans

Amendments to benefits granted to pensioners of the pension plans for teachers, public employees and judges of the Court of Québec became effective either on January 1, 1990 or during the fiscal year ended March 31, 1991. For the Teachers Pension Plan, since June 15, 1990, access to retirement without actuarial reduction is granted to the participant who has thirty-three complete years of service.

As for the Civil Service Superannuation Plan, since January 1, 1990, access to retirement without actuarial reduction is granted whenever the participant reaches 62 years, (for a female participant, 60 years of age is already effective) as long as he has ten complete years of service or when age plus service years total 90.

8. RETIREMENT PLANS ACCOUNT (cont'd)

d) Amendments to pension plans (cont'd)

Finally, for the judges of the Court of Québec, the plan became non-contributory on January 1, 1990. Since July 1, 1990, access to retirement has been lowered from 70 to 65 years of age and the benefits are calculated from the average earnings of the three highest years. Moreover, the portion of the benefits pertaining to years of service before July 1, 1990 will be indexed for the consumer price index, while the portion pertaining to service after that date will be indexed for the part of the increase in the consumer price index that exceeds 3%.

Those amendments will add $200 million to the Government's obligations toward the pension plans at December 31, 1990 and $22 million to the Government's participation for the fiscal year as an employer.

e) Recorded liabilities

	1991	1990
	(in thousands of dollars)	
Active plans:		
- GPERP	10 548 463	9 072 390
- Other	1 082 355	905 963
Other plans	5 449 942	4 918 272
	17 080 760	14 896 625

For the GPERP plan, liabilities comprise only the Government's commitments as an employer while for all other plans, the liabilities comprise the Government's commitments toward participants which includes the share of benefits vested through employee contributions. Employee contributions and contributions to the GPERP by certain employers are paid into this plan and invested in individual funds of the Caisse de dépôt et placement du Québec, totalling $9 687,5 million at December 31, 1990 ($8 562,8 million at December 31, 1989), as reported in the financial statements of the Commission administrative des régimes de retraite et d'assurances.

f) Participation recorded in advance

The liability recorded in the Retirement plans account is determined by the aggregate actuarial cost method to comply with the legislative and contractual provisions particular to the GPERP and the PPPOCS. The Government's participation recorded in advance for these two pension plans represents the required adjustment to the liability recorded in the Retirement plans account to present the Government's commitments as an employer toward the pension plans, in accordance with the actuarial projected benefit prorated on services method, as required by the accounting policy in force (see Note 1).

The Government's participation as an employer for current service, determined in accordance with legislative and contractual provisions particular to the GPERP and the PPPOCS, has been entered as a liability in the Retirement plans account for $515,3 million. However, the cost of vested benefits for current service during the fiscal year, according to the projected benefit method prorated on services amounts to $258,4 million after deducting the amortization of experience gain; this results in a $256,9 million participation recorded in advance to which must be added $53,5 million as interest on the balance at the end of year 1989-1990. The accumulated amount of the participation recorded in advance and related interest is $853,6 million as at March 31, 1991 ($543,2 million as at March 31, 1990).

g) Actuarial valuations and estimates

Actuarial valuations and actuarial estimates are prepared by the Commission administrative des régimes de retraite et d'assurances by the projected benefit method prorated on services. Actuarial valuations are prepared every three years while actuarial estimates are prepared yearly from the latest actuarial valuation available.

8. RETIREMENT PLANS ACCOUNT (cont'd)

g) Actuarial valuations and estimates (cont'd)

Government commitments toward the plans according to actuarial calculations are as follows:

	Actuarial estimates at December 31, 1990	Actuarial estimates at December 31, 1989
	(in millions of dollars)	
Active plans:		
- GPERP	9 631,2	8 224,5
- Others	2 162,0	1 893,8
Other plans	16 451,5	15 076,1
	28 244,7	25 194,4

Those actuarial estimates were produced and issued in August 1991 by the Commission administrative des régimes de retraite et d'assurances.

Estimates as at December 31, 1990 and 1989, have been determined from actuarial valuations of the various plans worked out by the Commission as at December 31, 1987.

For pension plans as a whole, benefits are usually indexed for the cost of living for the period prior to July 1, 1982 while after that date, they are indexed for the part of the increase in the cost of living that exceeds 3%.

The actuarial estimates were determined while taking into account a 5,5% yearly increase in the cost of living.

9. TREASURY BILLS, BONDS AND NOTES

Treasury bills, bonds and notes, translated into Canadian dollars, are shown below by currency and by year of maturity. Monetary units by currency take into account currency swap contracts:

Currencies

	1991		1990	
	In thousands of monetary units (1)	Total in Canadian equivalent (in thousands of dollars)	In thousands of monetary units (1)	Total in Canadian equivalent (in thousands of dollars)
In Canadian currency (CAN$)	22 290 863	22 290 863	21 816 689	21 816 689
In foreign currencies (2):				
United States (US$)	4 561 840	5 285 804	2 789 806	3 264 631
Japan (YEN)	120 000 000	984 720	165 000 000	1 224 300
Switzerland (SF)	1 469 160	1 169 599	1 306 800	1 021 526
Federal Republic of Germany (DM)	750 000	509 550	975 000	676 162
France (FF)			800 000	164 800
United Kingdom (PS)	75 000	151 035	75 000	144 638
		30 391 571		28 312 746
LESS:				
Sinking funds		754 864		613 500
Total		29 636 707		27 699 246

(1) Taking currency swap contracts into account.

(2) Monetary units in foreign currency are translated into their Canadian equivalent at rates in effect on March 31.

9. TREASURY BILLS, BONDS AND NOTES (cont'd)

Maturing in	1991	1990
	(in thousands of dollars)	
1991		2 836 935
1992	3 750 991	1 419 026
1993	1 087 040	1 036 145
1994	2 107 234	2 119 618
1995	2 151 808	2 116 429
1996	2 095 789	1 426 266
	11 192 862	10 954 419
1997 and later	18 443 845	16 744 827
	29 636 707	27 699 246

10. COMMITMENTS AND CONTINGENT LIABILITIES

Commitments for transfer payments to corporations, Government enterprises and agencies, school boards, municipalities, educational institutions and health and social services establishments for capital spending and for reimbursement of the principal on borrowings contracted for capital expenditures, as well as certain other commitments, are shown in summary form in Appendix 7. At March 31, 1991 these commitments totalled $14 179,1 million ($12 975,2 million at March 31, 1990).

At March 31, 1991, borrowings guaranteed by the Government amounted to $31 838,9 million ($27 313,9 million at March 31, 1990), of which $28 003,2 million ($23 727,8 million at March 31, 1990) concerns Hydro-Québec borrowings. These guaranteed borrowings and the other contingent liabilities authorized by law are shown in summary in Appendix 7.

The Government is faced with claims and cases, pending or potential, deriving from territorial claims by Indian groups and from claims by social benefits recipients under 30 years of age. Other cases, involving $326,3 million, derive from breach of contract, from personal injury or property damage, and from other similar causes. The outcome of such suits being uncertain, it is impossible to venture what the Government might have to pay. Eventually, such payments would be treated as expenses when incurred.

11. SUBSEQUENT EVENTS

On September 1st, 1991, the Donohue Matane Inc. (DMI) plant was closed temporarily, due to the present state of market demand for its product. In its Annual Report for the financial year ending March 31st, 1991, REXFOR, (la Société de récupération, d'exploitation et de développement forestiers du Québec) had an investment of $92,1 million in this enterprise. With the temporary closure of the plant, REXFOR had to disburse $14,5 million for a guaranteed loan which it had consented to and an amount of $12,6 million to save the plant's assets; in return REXFOR was allocated the equivalent amount in DMI common shares. The Société de développement industriel (SDI) also disbursed $116,0 million for its share of the loan guarantee and is now subrogated to the lenders' rights, becoming DMI'S only creditor.

On August 29th, 1991, The Cascades Port-Cartier Inc. plant ceased operations. As of March 31st, 1991, REXFOR and the SDI held investments of $38,9 million and had also guaranteed loans totalling $46,6 million dollars. In May 1991, the SDI invested $12,5 million in this enterprise as preferred shares. Following an understanding with shareholders, SDI and the financial institutions involved, a program to save the plant's assets was set up with a view to reviving the business.

Definite operating results not being foreseeable for the moment, the decline in value of these investments cannot be determined.

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12. COMPARATIVE FIGURES

Certain comparative figures for 1990 have been reclassified for consistency with the presentation adopted for 1991, especially interest on the Retirement plans account now shown with the cost of debt service in the Ministère des Finances. Previously, it was treated as transfer payments to school boards and educational institutions and to health and social services establishments, as well as being included in salaries, wages and fringe benefits. Financial requirements and financing figures for 1990 have been adjusted upward by $58 million, representing the impact of amortizing the change in foreign exchange within the change in other assets and liabilities related to operations - operating activities instead of financing activities.

GOVERNMENT DEPARTMENTS AND AGENCIES

APPENDIX 1

- Affaires culturelles
  - Commission des biens culturels du Québec
  - Régie du cinéma
- Affaires internationales
- Affaires municipales
  - Bureau de révision de l'évaluation foncière du Québec
  - Commission municipale du Québec
  - Régie du logement
- Agriculture, Pêcheries et Alimentation
  - Commission de protection du territoire agricole du Québec
  - * Commission des courses du Québec
  - * Office du crédit agricole du Québec - Financement agricole
  - * Régie des assurances agricoles du Québec
  - Régie des marchés agricoles et alimentaires du Québec
  - Tribunal d'appel en matière de protection du territoire agricole
- Approvisionnements et Services
- Assemblée nationale
- Communautés culturelles et Immigration
  - Conseil des communautés culturelles et de l'immigration
- Communications
  - Commission d'accès à l'information
  - Régie des télécommunications
- Conseil du trésor
- Conseil exécutif
  - Conseil de la famille
- Éducation
  - Conseil supérieur de l'éducation
- Énergie et Ressources
  - Régie du gaz naturel
- Enseignement supérieur et Science
  - Conseil de la science et de la technologie
  - Conseil des collèges
  - Conseil des universités
  - Office des professions du Québec
- Environnement
  - Bureau d'audiences publiques sur l'environnement
  - Conseil de la conservation et de l'environnement
- Finances
  - Commission des valeurs mobilières du Québec
  - Inspecteur général des institutions financières
  - * Régie de l'assurance-dépôts du Québec
- Forêts
  - * Office du crédit agricole du Québec - Financement forestier
- Industrie, Commerce et Technologie
  - * Société de développement industriel du Québec
  - * Société du parc industriel du centre du Québec**
- Justice
  - Commission de protection des droits de la jeunesse
  - Commission des droits de la personne
  - Office de la protection du consommateur
  - Tribunal des droits de la personne
- Loisir, Chasse et Pêche
  - Régie de la sécurité dans les sports
- Main-d'oeuvre, Sécurité du revenu et Formation professionnelle
  - Commission des affaires sociales
- Office de planification et de développement du Québec
- Organismes relevant de la ministre déléguée à la Condition féminine
  - Conseil du statut de la femme
  - Office des services de garde à l'enfance
- Organismes relevant du ministre délégué à l'Administration et à la Fonction publique
  - * Commission administrative des régimes de retraite et d'assurances
  - Commission de la fonction publique
  - Office des ressources humaines
- Organismes relevant du ministre responsable de l'application de la Charte de la langue française
  - Commission d'appel de francisation des entreprises
  - Commission de protection de la langue française
  - Commission de toponymie
  - Conseil de la langue française
  - Office de la langue française
- Personnes désignées par l'Assemblée nationale
  - Directeur général des élections - Commission de la représentation électorale
  - Protecteur du citoyen
  - Vérificateur général
- *Régie de l'assurance-maladie du Québec
- Revenu
  - Régie des loteries du Québec
- Santé et Services sociaux
  - Conseil des affaires sociales
  - Office des personnes handicapées du Québec
- Sécurité publique
  - Comité de déontologie policière
  - Commission québécoise des libérations conditionnelles
  - Régie des permis d'alcool du Québec
- Tourisme
- Transports
  - Commission des transports du Québec
- Travail
  - Conseil consultatif du travail et de la main-d'oeuvre
  - Conseil des services essentiels
  - Régie des entreprises de construction du Québec

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* Those agencies also carry out financial transactions apart from the Consolidated Revenue Fund

** This Société has been replaced since October 25, 1990 by the Société du parc indusriel et portuaire de Bécancour which has its own accounting entity (see appendix 2, page 29).

NOTES TO FINANCIAL STATEMENTS (cont'd) AGENCIES, ENTERPRISES AND FUNDS WHICH HAVE THEIR OWN ACCOUNTING ENTITY

APPENDIX 2

Fiscal year 1990-1991

AGENCIES CARRYING OUT GOVERNMENT-TYPE ACTIVITIES

Agence québécoise de valorisation industrielle de la recherche
Bibliothèque nationale du Québec
Centre de recherche industrielle du Québec
Centre québécois de recherche sur les applications pédagogiques de l'ordinateur
Centre québécois de valorisation de la biomasse
Centre québécois pour l'informatisation de la production
Commission d'appel en matière de lésions professionnelles
Commission des affaires sociales
Commission des courses du Québec
Commission de reconnaissance des associations d'artistes
Commission des services juridiques
Conseil des assurances de dommages
Conseil des assurances de personnes
Corporation d'hébergement du Québec
Corporation d'urgences-santé de la région de Montréal métropolitain
Fondation de la faune du Québec
Fondation Jean-Charles-Bonenfant
Fonds d'aide aux recours collectifs
Fonds de la recherche en santé du Québec
Fonds pour la formation de chercheurs et l'aide à la recherche
Institut de police du Québec
Institut de recherche et d'information sur la rémunération
Institut de tourisme et d'hôtellerie du Québec
Institut québécois de recherche sur la culture
Institut québécois du cinéma
Musée d'art contemporain de Montréal
Musée de la civilisation
Musée du Québec
Office de la sécurité du revenu des chasseurs et piégeurs cris
Office du crédit agricole du Québec
Parc technologique du Québec métropolitain
Radio-Québec
Régie de l'assurance-maladie du Québec
Régie des installations olympiques
Société d'aménagement de l'Outaouais
Société d'habitation du Québec
Société de développement des coopératives
Société de développement industriel du Québec
Société de la Place des Arts de Montréal
Société d'exploitation des ressources éducatives du Québec (SEREQ)
Société d'investissement Jeunesse
Société du Grand Théâtre de Québec
Société du Palais des congrès de Montréal
Société du parc industriel et portuaire de Bécancour *
Société québécoise d'assainissement des eaux
Société québécoise de récupération et de recyclage
Société québécoise d'information juridique

CAPITAL STOCK GOVERNMENT ENTERPRISES AND AGENCIES

The list of these enterprises is given in Appendix 6 of the Notes.

TRUST FUNDS ADMINISTERED BY GOVERNMENT AGENCIES

Caisse de dépôt et placement du Québec
Commission administrative des régimes de retraite et d'assurances
Commission de la construction du Québec
Commission de la santé et de la sécurité du travail
Commission des normes du travail
Public Curator (The)
Fonds central pour le bénéfice des personnes incarcérées
Forest and Farm Loan Insurance Fund
Fonds d'indemnisation du courtage immobilier
Régie de l'assurance-dépôts du Québec
Régie des assurances agricoles du Québec
Régie des rentes du Québec
Société de l'assurance automobile du Québec
Société du port ferroviaire de Baie-Comeau-Hauterive

SPECIAL FUNDS

Fund administered by the Régie des marchés agricoles et alimentaires du Québec
Fonds d'aide aux victimes d'actes criminels
Sinking Fund Relating to General and Vocational Colleges Borrowings
Sinking Fund Relating to School Board Borrowings
Sinking Fund Relating to Loans Contracted by Québec Universities
Sinking Fund Relating to Québec Health and Social Services Agencies Borrowings
Distance Education Fund
Québec Cadastre Reform Fund
Office Machines Maintenance and Repair Fund
Government Documents Reproduction Fund
Travel Agents' Security Funds
Supplies and Furnishings Fund
Communication Services Fund
Health Services Fund
Telecommunications Services Fund
Computer Services Fund
Fund of the Bureau de la statistique du Québec
Land and Geographic Information Fund
Trust Funds
Les Publications du Québec Fund
Computer Hardware and Software Fund
Special Olympic Fund

REVOLVING FUND

Revolving Fund of the Service Aérien gouvernemental

* Replaces the Société du parc industriel du centre du Québec since October 25, 1990.

NOTES TO FINANCIAL STATEMENTS (cont'd) **APPENDIX 3**

AGENCIES WICH MUST PAY THEIR EMPLOYER CONTRIBUTIONS UNDER THE CIVIL SERVICE SUPERANNUATION PLAN INTO THE CONSOLIDATED REVENUE FUND

Caisse de dépôt et placement du Québec
Centre d'insémination artificielle du Québec (C.I.A.Q.) Inc. (subsidiary of SOQUIA)
Commission de la santé et de la sécurité du travail
Commission des normes du travail
Fonds de la recherche en santé du Québec
Loto-Québec (Société des loteries du Québec)
Régie de l'assurance-maladie du Québec
Régie des rentes du Québec
Société de l'assurance automobile du Québec
Société des alcools du Québec
Société de gestion du réseau informatique des commissions scolaires
Société du parc industriel et portuaire de Bécancour
Société immobilière du Québec
Ville de Vaudreuil in regard to its employees who, at May 31, 1981, were employees of the Station expérimentale de Vaudreuil

NOTES TO FINANCIAL STATEMENTS (cont'd)

APPENDIX 4

REVENUE BY CATEGORY AND SUBCATEGORY

Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990 (Note 12)
Income and property taxes		
Personal income tax	11 578 579	10 228 644
Employer contributions to the Health Services Fund	2 641 408	2 468 892
Corporate taxes	1 711 825	1 890 369
Other	861	(1 303)
	15 932 673	14 586 602
Consumer taxes		
Retail sales	4 794 924	4 471 242
Fuel	1 150 098	1 256 838
Tobacco	585 785	515 263
Meals and lodging	383 333	470 243
Other	174 933	171 314
	7 089 073	6 884 900
Duties and permits		
Motor vehicles	458 746	380 700
Alcoholic beverages	94 431	58 264
Natural resources	88 189	120 024
Pari mutuel	21 123	21 334
Other	125 632	126 493
	788 121	706 815
Miscellaneous		
Sale of goods and services	276 779	276 589
Interest	412 603	261 868
Fines, forfeitures and recoveries	334 305	274 606
	1 023 687	813 063
Revenue from Government enterprises and agencies		
Société des alcools du Québec	359 281	387 649
Loto-Québec	443 689	441 131
Hydro-Québec	404 000	565 000
Other	(31 524)	(52 136)
	1 175 446	1 341 644
Total own-source revenue	26 009 000	24 333 024
Government of Canada transfers		
Equalization	3 654 119	3 708 059
Other transfers relating to fiscal agreements	1 501 246	1 667 693
Contributions to welfare programs	1 410 885	1 143 179
Other programs	448 743	221 981
Total Government of Canada transfers	7 014 993	6 740 912
Total revenue	33 023 993	31 073 936

NOTES TO FINANCIAL STATEMENTS (cont'd) **APPENDIX 5**

EXPENDITURE
BY MISSION AND DOMAIN AND BY DEPARTMENT AND AGENCY
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
		(Note 12)
BY MISSION AND DOMAIN		
SOCIAL MISSION		
Income security	2 733 715	2 508 859
Health and social adaptation	11 346 212	10 329 319
Housing	221 511	233 730
	14 301 438	13 071 908
EDUCATIONAL AND CULTURAL MISSION		
Education	9 317 328	8 359 705
Culture	292 245	265 317
Recreation and wildlife	231 794	221 240
	9 841 367	8 846 262
GOVERNMENTAL AND ADMINISTRATIVE MISSION		
Political institutions	864 719	865 129
Central administration	5 705 138	4 989 705
Intergovernmental relations	112 636	96 014
Protection of persons and property	995 974	811 941
	7 678 467	6 762 789
ECONOMIC MISSION		
Natural resources and primary industries	1 656 254	1 541 572
Secondary industries and technological development	355 494	355 252
Services	124 260	114 793
Human resources	296 117	244 168
Transportation	1 595 401	1 612 826
	4 027 526	3 868 611
Total before additional expenditure	35 848 798	32 549 570
Additional expenditure (Note 3)		183 783
Total expenditure	35 848 798	32 733 353
BY DEPARTMENT AND AGENCY		
Affaires culturelles	264 894	240 898
Affaires internationales	101 287	84 881
Affaires municipales	641 273	648 581
Agriculture, Pêcheries et Alimentation	704 712	638 229
Approvisionnements et Services	49 922	52 511
Assemblée nationale	73 675	66 469
Communautés culturelles et Immigration	58 175	46 261
Communications	118 297	115 986
Conseil du trésor	21 685	20 315
Conseil exécutif	43 633	40 318
Éducation	5 407 446	5 027 690
Énergie et Ressources	424 024	422 481
Enseignement supérieur et Science	3 143 623	2 838 001

	1991	1990 (Note 12)
BY DEPARTMENT AND AGENCY (cont'd)		
Environnement	477 019	415 224
Finances	4 550 542	4 149 310
Forêts	38 175	50 244
Industrie, Commerce et Technologie	340 663	344 979
Justice	459 103	413 155
Loisir, Chasse et Pêche	231 794	221 240
Main-d'oeuvre, Sécurité du revenu et Formation professionnelle	2 901 902	2 641 168
Office de planification et de développement du Québec	34 172	34 822
Organismes relevant de la ministre déléguée à la Condition féminine	141 808	122 068
Organismes relevant du ministre délégué à l'Administration et à la Fonction publique	886 977	445 864
Organismes relevant du ministre responsable de l'application de la Charte de la langue française	27 351	24 419
Personnes désignées par l'Assemblée nationale	32 037	75 632
Régie de l'assurance-maladie du Québec	2 434 933	2 223 267
Revenu	359 910	327 928
Santé et Services sociaux	8 773 370	7 987 708
Sécurité publique	868 887	685 213
Tourisme	90 999	84 706
Transports	1 971 834	1 972 935
Travail	71 102	78 856
	35 745 224	32 541 359
Allowances for loss in value:		
Allowance for doubtful accounts	127 604	105 085
Allowance for loss on share investments (decrease)	(24 030)	(96 874)
	103 574	8 211
Total before additional expenditure	35 848 798	32 549 570
Additional expenditure (Note 3)		183 783
Total expenditure	35 848 798	32 733 353

NOTES TO FINANCIAL STATEMENTS (cont'd) **APPENDIX 6**
SHARE INVESTMENTS IN GOVERNMENT ENTERPRISES AND AGENCIES AND ALLOWANCE FOR LOSS ON SUCH INVESTMENTS
Fiscal year ended March 31, 1991
(in thousands of dollars)

	AT MARCH 31, 1990				AT MARCH 31, 1991	
WHOLLY-OWNED EXCEPT (*)	MODIFIED EQUITY VALUE	ALLOWANCE FOR LOSS	NEW INVESTMENTS 1990-1991	SHARE IN RESULTS 1990-1991	MODIFIED EQUITY VALUE	ALLOWANCE FOR LOSS
Hydro-Québec	8 232 509			404 000 (3)	8 636 509	
Loto-Québec	7 998			(1 311)(2)	6 687	
Sidbec	25 163			18 054 (3)	43 217	
Société de développement de la Baie James, including Société de développement autochtone de la Baie James	9 463			(353)(1)	9 110	
Société de récupération, d'exploitation et de développement forestiers du Québec (REXFOR)	170 703		89 802	(19 012)	241 493	
Société des alcools du Québec	33 629			(719)(2)	32 910	
Société des établissements de plein air du Québec	32 082		3 750	(5 681)(3)	30 151	
Société des Traversiers du Québec		192		1 007	815	
Société du parc industriel et commercial aéroportuaire de Mirabel	18			(18)(6)		
Société du parc industriel et portuaire Québec-Sud (*) (60% of shares held)	1 736			4	1 740	
Société générale de financement du Québec (SGF)	671 068 (3)			(50 768)(3)	620 300	
Société générale des industries culturelles	16 371			925	17 296	
Société immobilière du Québec	96 804			11 558	108 362	
Société nationale de l'amiante		81 452		23 838 (1)		57 614 (4)
Société québécoise des transports	1 835			(1 584)(3)	251	
Société québécoise d'exploration minière (SOQUEM)	103 803			4 691	108 494	
Société québécoise d'initiatives agro-alimentaires (SOQUIA)	106 412		3 000	267 (2)	109 679	
Société québécoise d'initiatives pétrolières (SOQUIP)	143 954			6 578	150 532	
	9 653 548	81 644	96 552	391 476 (5)	10 117 546	57 614 (4)

(in thousands of dollars)

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(1) Figures taken from unaudited financial statements.

(2) Share in results recorded as revenue less dividends by Loto-Québec (445 000), Société des alcools (360 000) and Société québécoise d'initiatives agro-alimentaires (3 000).

(3) Results are at December 31 except those of the Société des établissements de plein air du Québec (May 31 1990).

The modified equity value of the Société générale de financement at March 31, 1990 benefited from an upward adjustment of 128 753 to results for 1989-1990; this adjustment allowed for negotiations with the Government of Canada regarding its contribution to the allowance for expected losses recorded by Groupe MIL Inc. (subsidiary of the Société) on shipbuilding contracts under way. This adjustment was upheld at March 31, 1991.

If unaudited interim figures for Hydro-Québec, the Société générale de financement and Sidbec at March 31, 1991 had been taken into consideration, the equity value of these investments at that date would be respectively increased by 419 000 and 623, but reduced by 8 608.

(4) After applying as counterpart the loans and advances to the Société nationale de l'amiante (1 250), the allowance for loss on share investments totalled 56 364 at March 31, 1991 (80 394 at March 31, 1990).

(5) The share of 391 476 in the results of the fiscal year ended March 31, 1991 is recorded as follows:

367 446 to revenue from Government enterprises and agencies;
24 030 to reduce the allowance for loss on share investments with the counterpart credited to expenditure.

(6) This Société was dissolved on October 3, 1990.

NOTES TO FINANCIAL STATEMENTS (cont'd) **APPENDIX 7**

COMMITMENTS AND CONTINGENT LIABILITIES

(in thousands of dollars)

COMMITMENTS	1991	1990
For reimbursement of the principal on borrowings for capital expenditures:		
School boards and educational institutions	4 921 110	4 591 915
Health and social services establishments	2 168 846	1 979 758
Municipalities and municipal bodies:		
Construction of Montréal's subway and other capital spending	1 028 350	1 020 572
Water purification	2 879 477	2 525 573
Government enterprises and agencies and various other bodies	186 159	169 847
For capital expenditures:		
School boards and educational institutions	349 583	304 361
Health and social services establishments	583 610	372 820
Municipalities and municipal bodies:		
Waterworks, sewers and other	554 339	426 922
Water purification	909 629	1 065 300
Government enterprises and agencies and various other bodies	159 393	106 249
Other commitments (contingent commitments for accumulated sick leave)	438 648	411 905
	14 179 144*	12 975 222*

GUARANTEED BORROWINGS		(Note 12)
Hydro-Québec	28 003 197	23 727 756
Régie des installations olympiques	432 461	435 336
Sidbec	335 580	361 976
Société de développement industriel du Québec	437 822	258 260
Société immobilière du Québec	717 599	629 600
Société québécoise d'aluminium Inc. (wholly-owned subsidiary of the S.G.F.)		148 206
Société québécoise d'assainissement des eaux	232 987	172 928
Other enterprises of the Gouvernement du Québec	240 290	237 006
Loans to students	1 375 116	1 285 584
Municipalities, individuals and corporations	17 171	16 352
Loans to fishermen	46 666	40 878
	31 838 889*	27 313 882*

* Commitments and guaranteed borrowings in foreign currency are shown at their Canadian equivalent at rates in effect on March 31.

GUARANTEES

Société générale de financement du Québec (S.G.F.)

The Gouvernement du Québec has guaranteed repayment of principal and interest, in case of default by the S.G.F., on bonds issued in connection with the completion of an integrated forestry operation by Donohue St-Félicien Inc. The outstanding principal was $66,0 million at March 31, 1991 ($76,0 million at March 31, 1990).

GUARANTEES (cont'd)

Société de développement industriel du Québec

The Gouvernement du Québec has guaranteed fulfilment of the commitments by the Société de développement industriel du Québec in connection with loans guaranteed by that Société. Guarantees by the Governement at March 31, 1991 applicable to such guaranteed loans amounted to $69,2 million ($91,4 million at March 31, 1990).

OTHER CONTINGENT LIABILITIES

Forest and Farm Loan Insurance Fund:

Under the provisions of the Act respecting farm-loan insurance and forestry-loan insurance, since August 11, 1988 and until April 1, 1992, the sums required to meet the Fund's commitments are supplied by the net revenue generated by the $10 million advance granted to the Fund by the Minister of Finance, who is also authorized, should such revenue be insufficient, to draw from the Consolidated Revenue Fund, at the Fund's request, the amounts necessary to fulfil its obligations.

At March 31, 1991 the Fund's equity amounted to $11,7 million ($6,4 million at March 31, 1990) and the outstanding principal of insured loans amounted to $1 846,6 million ($1 786,2 million at March 31, 1990).

During the fiscal year, the Minister of Finance has remitted $25,0 million ($27,8 million in 1990) to the Fund, that has disbursed $26,0 million out of the $42,0 million it had anticipated to repay to lenders at March 31, 1990. According to an analysis of insured loans at March 31, 1991 that were defaulting for a year or more, the losses that the Fund could be called upon to repay to lenders amounted to $20,0 million. Disbursements would be spread over the coming fiscal year.

Under new legislative provisions, the Governement will be assuming in the lender's place, starting April 1, 1991, the insurance charges by the Forest and Farm loan Insurance Fund. Moreover, insurance charges paid to the Fund by borrowers from August 11, 1988 to December 12, 1990 will be refunded starting June 6, 1991. Those refunds are estimated at $10 million approximately.

AUDITOR GENERAL'S REPORT
ON THE FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

I have audited the following financial statements of the Gouvernement du Québec for the year ended March 31, 1991:

- revenue, expenditure and net debt;
- assets and liabilities;
- financial requirements and financing; and
- application of appropriations.

These financial statements are the responsibility of the Minister of Finance. They are prepared in accordance with the accounting policies established by the Conseil du trésor. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the government's departments and organizations, as well as evaluating the overall financial statement presentation.

In accordance with the accounting policy for retirement plans set forth in Notes 1 and 8c) to the financial statements, the Government records only a portion of its obligations relating to retirement plans other than RREGOP, and actuarial estimates of its obligations in regard to accrued benefits are provided in Note 8g) to the financial statements. In my opinion, this accounting policy is not appropriate since the Government's obligations regarding retirement plans are real liabilities and should be accounted for as such. The fact that the Government's obligations are not fully recorded results in an understatement of the expenditure and budgetary operations deficit for the year ended March 31, 1991 by an amount of at least $1,177 million (March 31, 1990: at least $1,142 million). As for the liabilities regarding retirement plans and net debt, they are understated by at least $12,018 million (March 31, 1990: at least $10,841 million).

In my opinion, except for the effects of the inappropriate method of accounting for the obligations regarding retirement plans referred to in the previous paragraph, these financial statements present fairly, in all material respects, the financial position of the Gouvernement du Québec as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set forth in Notes 1 and 8c) to the financial statements. As required by the Auditor General Act (R.S.Q., chapter V-5.01), I report that, in my opinion, except for the additional expenditures mentionned in Note 3, these accounting policies have been applied on a basis consistent with that of the previous year.

Moreover, in my opinion, the statement of application of appropriations presents expended, unexpended and authorized appropriations in accordance with the explanatory notes accompanying this statement.

The comments which follow this report provide explanations and observations on the financial statements of the Gouvernement du Québec and on the accompanying report.

Auditor general of Québec

Guy Breton, F.C.A.
Acting Auditor General of Québec

Québec City, December 5, 1991

AUDITOR GENERAL'S COMMENTS
ON THE FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC
FOR THE FISCAL YEAR ENDED MARCH 31, 1991

AUDITOR GENERAL'S COMMENTS ON THE FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC FOR THE FISCAL YEAR ENDED MARCH 31, 1991

The preceding section included the annual financial statements of the Gouvernement du Québec and the Auditor General's report on these financial statements. The report includes a list of the financial statements which have been audited by the Auditor General as well as the scope and nature of his audit, the reservation and opinion expressed by him.

The comments contained herein include additional explanations and observations concerning the reservation mentioned in this report and other points related to financial disclosure.

A. EFFECT OF CERTAIN FINANCIAL AND ACCOUNTING TRANSACTIONS ON THE BUDGETARY OPERATIONS DEFICIT

1. Retirement plans account

My report on the Government's financial statements includes a reservation concerning the accounting policy relating to retirement plans and its application since it is not appropriate for a fair presentation of the liability and net debt as at March 31, 1991 and of the expenditure and budgetary operations deficit for the year then ended.

Under the accrual method of accounting, all retirement plans costs and liabilities should be accounted for. The Government's share of the cost of the retirement plans should be recorded as its employees and those of public organizations accrue benefits or rights.

Costs related to accrued benefits should be recorded in such a way that real liabilities are shown in the financial statements and that these costs are included in the Government's annual expenditure on a basis that reflects the true nature of these operations.

According to Note 8 to the financial statements, paragraphs e), f) and g) on retirement plans, the Government's actuarial liability and the net liabilities regarding retirement plans recorded in the financial statements are broken down as follows:

Retirement plans	Actuarial liability	Net recorded liability	Actuarial liability	Net recorded liability
(in million $)	Dec. 31, 1990	March 31, 1991	Dec. 31, 1989	March 31, 1990
Active plans:				
RREGOP	9,631	9,698 *	8,224	8,529 *
Other	2,162	1,079 *	1,894	906 *
Other plans	16,452	5,450	15,076	4,918
TOTAL	28,245	16,227	25,194	14,353

* Excluding the portion recorded in advance amounting to $853.5 million (March 31, 1990: $543.2 million)

During the 1990 calendar year, the actuarial liability increased by $3,051 million whereas an amount of only $1,874 million was recorded in the net liability during the fiscal year ended March 31, 1991. The difference amounting to $1,177 million (March 31, 1990: $1,142 million) was not recorded in either the expenditure or the budgetary operations deficit for the fiscal year ended March 31, 1991. The net recorded liability does not include an amount of $12,018 million (March 31, 1990: $10,841 million) to completely record the Government's obligations respecting these plans.

The existing accounting policy provides for unrecorded liabilities of all plans, except the RREGOP, being amortized over a period of 50 years beginning in fiscal 1979-1980. This is not a realistic or appropriate method since the unrecorded liabilities increase from year to year and the annual amortization charged to expenditure only partially covers the interest which should be calculated on the unrecorded balance of this liability amounting to $12,018 million.

Measures should thus be taken to record the Government's obligations relating to the retirement plans in an appropriate manner.

In November 1988, the Canadian Institute of Chartered Accountants' Public Sector Accounting and Auditing Committee issued an accounting statement on accounting for employee pension obligations in government financial statements. This accounting statement covers, among other items, the accounting treatment for an unrecorded pension liability. The Committee recommends accounting for this type of liability in the statement of changes in financial position.

The Auditor General recommends that the Government adjust its accounting policies along the lines proposed by the Committee by recording in its financial statements the unrecorded portion of its liability relating to retirement plans.

2. The Teachers Pension Plan

The Teachers Pension Plan has been closed since 1973. No new participants have been allowed to join the plan since that date. Thus, the number of contributors is decreasing from year to year and it is estimated that the last participants will retire before 2010.

As this fact is likely to cause major fluctuations in the contributions receivable from the employees in future years, the estimate of the Government's actuarial obligations was based on the assumption that any residual costs will be absorbed by the Government. This assumption is to the effect that the Government absorbs what is missing to pay the plan's costs after having considered the amounts paid in by the employees, whether the latter represent a higher or lower portion of the costs than what is payable by the Government.

Existing legislation does not allow the Government to consider the Teachers Pension Plan in such a way. Section 176 of the Act respecting the Government and Public Employees Retirement Plan provides that as of July 1, 1982, the cost of the Teachers Pension Plan must be shared equally between the employees and the employers.

As computed by the Government, as at December 31, 1990 its obligations towards the Teachers Pension Plan are about $170 million lower than what they would have been if an equal sharing of costs had been computed between the Government and its employees.

We encourage the Government to take the appropriate measures to correct the situation.

3. Additional expenditure

As indicated in Note 3 to the financial statements, during previous years, the Government made expenditures and proceeded with the recording of certain expenses, which would normally be allocated to subsequent years. These financial and accounting transactions, although they are in compliance with the Financial Administration Act (R.S.Q., chapter A-6 and amendments), resulted in reducing the expenditure and budgetary operations deficit for the year by $217.1 million (March 31, 1990: $643.8 million), which also had the effect of increasing the 1988-1989 budgetary operations deficit by $12.1 million and the 1987-1988 budgetary operations deficit by $848.8 million.

These expenditures were for social aid benefits and for income security benefits paid in advance to Cree hunters and trappers and for contributions in advance to sinking funds related to loans to school boards and educational institutions. The recording of expenditures was related to the advance recording of the amortization of the unrecorded liability relating to retirement plans.

The advance recording of these recurring expenditures jeopardizes the financial statements' comparability; it hinders the understanding of changes in the budgetary operations deficit from year to year.

Although the Government did not use this practice for fiscal 1990-1991, this year's financial statements still reflect the impact of the former practices. Fiscal 1990-1991 only includes the equivalent of eleven months of social aid and income security benefits to Cree hunters and trappers, whereas the expenditures for fiscal 1988-1989 and 1989-1990 covered twelve months of benefits and fiscal 1987-1988, thirteen months.

4. Changes in the issuance dates for notices of assessment and reimbursements cheques for income taxes

According to the Gouvernement du Québec's accounting policies, the revenue arising from income and property taxes are recorded in the fiscal year during which they are received, net of reimbursements. Assessments and amounts billed before the end of the fiscal year are entered as revenue.

For the past few years, the date indicated on the notices of assessment and income tax reimbursement cheques for individuals has been six business days after the date provided for their processing. In the case of advance reimbursement made at the taxpayers' request, this period is three business days.

Contrary to this practice, the notices of assessment and income tax reimbursement cheques forindividuals processed on March 18 and 20, 1991 were dated April 3 and 4, instead of March 26 and March 28, or an average of 10 business days from the processing date. Also, the advance reimbursements cheques processed between March 20 and March 25, 1991 were dated April 2 rather than from March 25 to March 28, representing a period ranging from four to seven business days. Thereafter, these periods returned back to normal.

The extension of dates at the end of the year resulted in increasing revenues and reducing the budgetary operations deficit for fiscal 1990-1991 by an amount of $142.5 million.

As indicated previously with respect to additional expenditures, such a measure results in the Government's financial data not being comparable from year to year and affects the understanding of changes in the budgetary operations deficit.

B. COMPLETENESS OF THE GOVERNMENT'S FINANCIAL STATEMENTS

For several years now, in his comments on the annual financial statements of the Government and in his annual reports to the National Assembly, the Auditor General has raised the issue of the completeness of the Government's financial statements.

Completeness is the feature of accounting information which ensures that the financial statements contain all the data necessary for a fair presentation of the financial position and results of all operations.

The Gouvernement du Québec's financial statements on which I have reported and made my comments take into account all of the financial affairs of the entities whose revenues are part of the Consolidated Revenue Fund or the Health Services Fund, as well as those whose operations are funded by appropriations made by Parliament drawn on those funds, i.e. the departments, agencies and the National Assembly, as well as all persons it designates.

The financial statements fail to provide a complete account of the nature and extent of the financial affairs and resources for which the Government is responsible, since they do not integrate the financial information of the agencies and enterprises carrying on activities of a governmental nature and information about special funds.

As for trust funds administered by the Government, its agencies and enterprises, the financial statements neither describe them nor provide a summary of their balances by way of a table or a note to the financial statements.

In the past few years, the Government has made efforts to clarify its accounting entity by defining it in its accounting policies and by indicating in the schedules to the notes the entities which are included in the financial statements and those which are excluded. Moreover, the Government's interest in the annual results of enterprises in which it holds equity investments is reflected in its financial statements. These measures contribute towards achieving more representative accounting information concerning the Government.

The Government continues its efforts in 1991 to provide a more complete report on its overall financial affairs through consolidated financial statements.

We strongly urge the Government to pursue its efforts towards reaching this objective.

SECTION 1

OPERATING AND INVESTMENT ACTIVITIES

This section brings together information concerning the liquidities used for operating activities and investment activities, as well as a breakdown of the retirement plans account.

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- Retirement plans account 1-4
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BREAKDOWN OF OPERATING AND INVESTMENT ACTIVITIES
Fiscal year ended March 31, 1991

(in thousands of dollars)

SUMMARY

Operating activities	
Budgetary operations deficit financing	- 266 235
Excess of benefits and other payments over contributions of participants and certain agencies	- 669 655
Changes in other assets and liabilities connected with operations	- 472 198
	- 1 408 088
Investment activities - Investments	
Government enterprises and agencies	- 59 398
Municipalities and municipal bodies	2 476
Individuals, corporations and other	- 17 026
	- 73 948
Net financial requirements	- 1 482 036

N.B: A negative amount indicates a financial requirement and a positive amount, a source of financing.

OPERATING ACTIVITIES
Fiscal year ended March 31, 1991

Budgetary operations deficit requiring financing

(in thousands of dollars)

Budgetary operations deficit		2 824 805
Items without impact on liquidities:		
Share in results of enterprises entered as revenue less declared dividends:		
Hydro-Québec	404 000	
Loto-Québec	(1 311)	
Sidbec	18 054	
Société de développement de la Baie James	(353)	
Société de récupération, d'exploitation et de développement forestiers du Québec	(19 012)	
Société des alcools du Québec	(719)	
Société des établissements de plein air du Québec	(5 681)	
Société des Traversiers du Québec	815	
Société du parc industriel et commercial aéroportuaire de Mirabel	(18)	
Société du parc industriel et portuaire Québec-Sud	4	
Société générale de financement du Québec	(50 768)	
Société générale des industries culturelles	925	
Société immobilière du Québec	11 558	
Société québécoise d'exploration minière	4 691	
Société québécoise d'initiatives agro-alimentaires	267	
Société québécoise d'initiatives pétrolières	6 578	
Société québécoise des transports	(1 584)	367 446
Valuation allowances:		
Decrease in the allowance for loss on stock investments entered as expenditure:		
Société des Traversiers du Québec	192	
Société nationale de l'amiante	23 838	
	24 030	
Allowance for doubtful accounts	(127 604)	(103 574)
Contribution for water purification		(18 613)
Employer contribution of the Government to the retirement plans (1)		(2 543 393)
Amortization of deferred charges		(302 512)
Amortization of unrealized exchange gains		42 076
Budgetary operations deficit requiring financing		266 235

OPERATING ACTIVITIES (cont'd)
Fiscal year ended March 31, 1991

Retirement plans account (1)

(in thousands of dollars)

Benefits and other payments	868 586
Contribution by participants and certain agencies	(198 931)
Excess of benefits and other payments over contributions by participants and certain agencies	669 655

(1) For additional information, see page 1-8 "Breakdown of the retirement plans account".

OPERATING ACTIVITIES (contd)
Fiscal year ended March 31, 1991

CHANGES IN OTHER ASSETS AND LIABILITIES

(in thousands of dollars)

	March 31, 1991	March 31, 1990	Transferred to expenditure	Changes (*)
Assets:				
Cash and bills on hand and outstanding deposits	119 247	156 160		36 913
Accounts receivable:				
Agents and assignees	1 187 529	1 163 721		(23 808)
Others accounts receivable	1 469 463	1 237 873	120 339	(351 929)
Owed by the Government of Canada - Administration of the goods and services tax	17 753			(17 753)
Accrued interest	19 418	17 343		(2 075)
Deferred charges	113 341	104 017	302 512	(311 836)
	2 926 751	2 679 114	422 851	(670 488)
Liabilities:				
Outstanding cheques	202 827	382 795		(179 968)
Advances from trust funds	55 109	55 564		(455)
Clearing account for collected taxes	400 630	336 095		64 535
Accounts payable	2 436 182	2 157 201		278 981
Accrued interest	1 441 908	1 388 130		53 778
Allowance for water purification	37 663	37 631	18 613	(18 581)
	4 574 319 (1)	4 357 416	18 613	198 290
Excess of liabilities over assets connected with operations	1 647 568	1 678 302	441 464	(472 198)

(*) A negative amount indicates a financial requirement and a positive amount, a source of financing.
(1) Excluding the unrealized exchange gain of $417 606 742 ($634 280 848 in 1990) recorded as a liability.

INVESTMENT ACTIVITIES
Fiscal year ended March 31, 1991

INVESTMENTS

(in thousands of dollars)

SUMMARY	New investments		Realized investments		
	Disbursements	Adjustments	Receipts	Adjustments	Total
Government enterprises and agencies	102 819	76 765	3 010	117 176	59 398
Municipalities and municipal bodies	292		2 768		(2 476)
Individuals, corporations and other	40 892	5 196	27 553	1 509	17 026
	144 003	81 961	33 331	118 685	73 948
		225 964		152 016	73 948

BREAKDOWN	New investments		Realized investments		
	Disbursements	Adjustments	Receipts	Adjustments	Total
Government enterprises and agencies					
Shares and investments					
Société de récupération, d'exploitation et de développement forestiers du Québec	13 402	76 400			89 802
Société des établissements de plein air du Québec	3 750				3 750
Société québécoise d'initiatives agro-alimentaires	3 000				3 000
	20 152	76 400			96 552
Bonds and notes					
Société d'habitation du Québec			643		(643)
			643		(643)
Loans and advances					
Hydro-Québec			121		(121)
Société de développement des coopératives			489		(489)
Société de développement industriel du Québec	55 867		257	37 976 (2)	17 634
Société de récupération, d'exploitation et de développement forestiers du Québec	26 800	365 (1)	1 500	76 400	(50 735)
Société québécoise d'initiatives agro-alimentaires				2 800 (2)	(2 800)
	82 667	365	2 367	117 176	(36 511)
	102 819	**76 765**	**3 010**	**117 176**	**59 398**

INVESTMENT ACTIVITIES (cont'd)
Fiscal year ended March 31, 1991

INVESTMENTS (cont'd)

(in thousands of dollars)

BREAKDOWN (cont'd)

	New investments		Realized investments		
	Disbursements	Adjustments	Receipts	Adjustments	Total
Municipalities and municipal bodies					
Bonds and notes			2 644		(2 644)
Loans and advances	292		124		168
	292		2 768		(2 476)
Individuals, corporations and other					
Loans and advances					
Individuals					
Students	24 817	5 087 (3)	6 212	352	23 340
Fishermen	2 758	(9)	4 635		(1 886)
Farmers	922		23	659	240
	28 497	5 078	10 870	1 011	21 694
Corporations and other					
Permanent advances to Government employees (travelling expenses) and petty cash	1 366		1 628	36	(298)
Cooperatives			39		(39)
Farm corporations	1 194		4	462	728
Industrial corporations	4 243		443		3 800
Mining corporations		118			118
Tourist corporations	517				517
Fonds d'aide aux victimes d'actes criminels			100		(100)
Office machines maintenance and repair fund	284				284
Land and geographic information fund			100		(100)
Distance education fund			300		(300)
Québec cadastre reform fund			600		(600)
Government documents reproduction fund	148				148
Supplies and furnishings fund	480				480
Communication services fund	1 200				1 200
Telecommunications services fund			9 300		(9 300)
Fund of the Bureau de la statistique du Québec			90		(90)
Computer hardware and software fund	2 963		3 638		(675)
Fishermen			441		(441)
	12 395	118	16 683	498	(4 668)
	40 892	5 196	27 553	1 509	17 026

(1) Capitalized interest.
(2) Amounts recorded as expenditures for subsidies.
(3) Amount composed of capitalized interest and other revenue.

BREAKDOWN OF THE RETIREMENT PLANS ACCOUNT
Fiscal year ended March 31, 1991

(in thousands of dollars)

BREAKDOWN	Contributions of partici-pants and certains agencies +	Participation of the Government as an employer -	Benefits and other payments + (-)	Adjustments =	Surplus
RREGOP	1 188	1 315 143	141 592	(7 398)(3)	1 167 341
TPP	106 745	723 134	393 545		436 334
PPCT	13 977 (3)	51 255	42 872	7 398 (3)	29 758
CSSP	56 030 (1)	250 396	240 848		65 578
PPSQ	14 782	163 810	32 516		146 076
PPMNA	819	4 329	6 261		(1 113)
PPJCQ	431	19 448	9 607		10 272
PPPOCS	4 959	15 878	1 345		19 492
	198 931	2 543 393 (2)	868 586		1 873 738

(1) Includes $4 400 516 in contributions from certain agencies for current service and $17 000 000 for past service.

(2)

	Retirement plan vested benefits (*)	Amortization of the experience gain	Amortization of unrecorded actuarial liability	Interest	Total
RREGOP					
Social services network	284 869	(165 849)	80 193	396 440	595 653
Education network	225 499	(131 290)	101 713	323 010	518 932
Public service network	101 591	(59 143)	37 567	120 543	200 558
	611 959	(356 282)	219 473	839 993	1 315 143
Other retirement plans					
TPP	94 661		262 333	366 140	723 134
PPCT	8 026 (3)		18 951	24 278	51 255
CSSP	37 916		121 334	91 146	250 396
PPSQ	51 442		38 602	73 766	163 810
PPMNA	1 312		2 841	176	4 329
PPJCQ	5 878		7 565	6 005	19 448
PPPOCS	3 619	(935)	4 164	9 030	15 878
	202 854	(935)	455 790	570 541	1 228 250
	814 813	(357 217)	675 263	1 410 534	2 543 393

(*) Retirement plan benefits vested during the current year and established according to the actuarial projected benefit method prorated on services.

(3) Under the Act respecting the Pension Plan of Certain Teachers (R.S.Q., c. R-9.1), the Caisse de dépôt et placement du Québec has remitted to the Consolidated Revenue Fund an amount of $13 976 550 being the total contributions by participants in this plan; as a result, the part of the Government's contribution as an employer that had been accumulated as a liability in the RREGOP account was transferred to the Pension Plan of Certain Teachers for an amount of $7 398 225 and an amount of $8 025 600 was recorded in the account of the Pension Plan of Certain Teachers, representing the Government's retirement plan expenditure for that plan.

RREGOP = Government and Public Employees Retirement Plan.
TPP = Teachers Pension Plan.
PPCT = Pension Plan of Certain Teachers.
CSSP = Civil Service Superannuation Plan.
PPSQ = Pension Plan for Members of the Sûreté du Québec.
PPMNA = Pension Plan for Members of the National Assembly.
PPJCQ = Pension Plan of the Judges of the Court of Québec.
PPPOCS = Pension Plan of Peace Officers in Correctional Services.

SECTION 2

FINANCING

This section explains how the Government has financed its operations.

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FINANCING
Fiscal year ended March 31, 1991

(in thousands of dollars)

SUMMARY

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			1 482 036
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			1 482 036 (2)

N.B.: A negative amount indicates a financial requirement and a positive amount, a source of financing.

(1) Includes contributions of $141 364 050 to the sinking fund.

(2) Excluding an amount of $174 598 284 representing the fiscal year's displacement in foreign exchange on borrowings in foreign currency.

FINANCING (cont'd)
Fiscal year ended March 31, 1991

(in thousands of dollars)

CHANGES IN LIQUIDITIES RELATED TO CASH

BREAKDOWN

	March 31, 1991	March 31, 1990		Changes
Cash in bank	53 033	49 283	-	3 750
Short-term investments	647 216	370 139	-	277 077
	700 249	419 422	-	280 827

N.B.: A negative amount indicates a financial requirement and a positive amount, a source of financing.

NEW BORROWINGS

SUMMARY

Treasury bills		275 000
Bonds -- negotiable	1 811 320	
-- retractable	422 055	
-- non-negotiable	9 789	2 243 164
Notes		498 908
		3 017 072

BREAKDOWN

Date of issue	Maturity date	Rate %	Price to buyer	Par value (*)	In Canadian equivalent (**)
Treasury bills					
Misc.	Misc.	Misc.	Misc.		275 000 (1)
Bonds					
Negotiable					
In Canadian currency					
1990-07-27	2000-04-26	10,000	91,808		91 808 (2)
1990-07-27	2015-07-27	11,000	98,299		50 000
1990-08-16	2000-08-16	11,500	98,970		250 000
1990-12-12	1996-03-12	10,750	98,520		400 000
1990-11-29	2001-02-15	11,750	98,877		100 000
1991-03-25	1998-03-25	7,285	85,000		102 000 (3)
1991-03-28	2011-03-28	10,750	98,877		75 000
1991-03-28	2001-01-15	10,500	99,529		150 000
					1 218 808

NEW BORROWINGS (cont'd)

BREAKDOWN (cont'd)

Date of issue	Maturity date	Rate %	Price to buyer	Par value (*)	In Canadian equivalent (**)
Bonds (cont'd)					
In Canadian currency (cont'd)					
Discounted borrowings					
1990	1995-2012	10,00 - 11,00			1 632 (4)
					1 220 440
In U. S. currency					
Discounted borrowings					
1991	1992-2001	7,15 - 8,25		US$7 866	9 122 (4)
In Swiss currency					
1991-03-14	2001-03-14	6,75	101,50	200 000 SF	183 441 (5)
In Japanese currency					
1990-10-30	2000-10-30	9,00	100,00	20 000 000	176 025 (6)
1991-02-28	2001-02-28	8,00	98,95	8 000 000	69 476 (7)
1991-03-22	2001-03-22	7,15	95,00	8 550 000	73 521 (8)
1991-03-28	2001-03-28	7,35	95,00	9 500 000	79 295 (9)
				46 050 000 Yens	398 317
					1 811 320
Retractable					
In Canadian currency					
Québec savings bonds					
1989-06-01	1996-06-01	12,00/6,00	100,00		2 470
1990-06-01	2000-06-01	12,00	100,00		419 585
					422 055
Non-negotiable					
In Canadian currency					
Government of Canada Canada Pension Plan					
1990	2010	10,36 - 11,33	100,00		9 789
					2 243 164
Notes					
In Canadian currency					
Discounted borrowing					
1990-06-14	1992-06-14	8,500			1 741 (4)

FINANCING (cont'd)
Fiscal year ended March 31, 1991

(in thousands of dollars)

NEW BORROWINGS (cont'd)

BREAKDOWN (cont'd)

	Date of issue	Maturity date	Rate %	Price to buyer	Par value (*)	In Canadian equivalent (**)
Notes (cont'd)						
In U. S. currency						
	1991-01-11	1998-01-16	7,325	100,00	100 000	115 660
Medium-term notes	1991	1996-2002	8,14 - 8,93	100,00	134 000	154 832 (10)
					US$234 000	270 492
In Swiss currency						
	1991-01-15	1996-01-15	7,750	101,50	200 000 SF	182 622 (11)
In Japanese currency						
	1991-03-15	2001-03-15	7,100	100,00	5 000 000 Yens	44 053 (12)
						498 908
Borrowings made						3 017 072

* In thousands of monetary units.

** Canadian equivalent of the realized value or par value at issuance date.

(1) Treasury bills

Issued	6 725 000
Reimbursed	6 450 000
Net	275 000

(2) Heavily discounted borrowing providing to the buyer an effective rate of 11,413 %, since the terms specify a par value of $100 000 000 at maturity for a paid principal of $91 808 000.

(3) Heavily discounted borrowing providing to the buyer an effective rate of 10,408 %, since the terms specify a par value of $120 000 000 at maturity for a paid principal of $102 000 000.

(4) Capitalization of the discount on heavily discounted borrowings issued during prior years.

(5) Borrowing of 200 000 000 SF covered by two currency swap contracts in U. S. currency for an amount of US$158 739 763 (Canadian equivalent is $183 440 687) at both issuance and maturity, annual interest at a variable rate.

(6) Borrowing of 20 000 000 000 yens whose principal is payable in Japanese currency and interest in Australian currency. Interest payments in Australian currency are covered by a currency swap contract in Japanese currency. A second currency swap contract in U. S. currency completely covers payments for principal and interest. The net result of these contracts in U. S. currency is US$150 362 380 (Canadian equivalent is $176 024 509) at both issuance and maturity, annual interest at a variable rate.

NEW BORROWINGS (cont'd)

BREAKDOWN (cont'd)

(7) Borrowing of 8 000 000 000 yens whose principal is payable in Japanese currency and interest in Australian currency. Interest payments in Australian currency are covered by a currency swap contract in Japanese currency. A second currency swap contract in U. S. currency completely covers payments for principal and interest. The net result of these contracts in U. S. currency is US$60 207 004 (Canadian equivalent is $69 476 393) at both issuance and maturity, annual interest at a variable rate.

(8) Heavily discounted borrowing providing to the buyer an effective rate of 7,892 % since the terms specify a par value of 9 000 000 000 yens at maturity for a paid principal of 8 550 000 000 yens payable in Japanese currency and interest in Australian currency. Interest payments in Australian currency are covered by a currency swap contract in Japanese currency. A second currency swap contract in U. S. currency completely covers payments for principal and interest. The net result of these contracts in U. S. currency is US$63 557 648 (Canadian equivalent is $73 521 401) at both issuance and maturity, annual interest at a variable rate.

(9) Heavily discounted borrowing providing to the buyer an effective rate of 8,098 % since the terms specify a par value of 10 000 000 000 yens at maturity for a paid principal of 9 500 000 000 yens payable in Japanese currency and interest in Australian currency. Interest payments in Australian currency are covered by a currency swap contract in Japanese currency. A second currency swap contract in U. S. currency completely covers payments for principal and interest. The net result of these contracts in U. S. currency is US$68 440 000 (Canadian equivalent is $79 294 480) at both issuance and maturity, annual interest at a variable rate.

(10) Medium-term notes offered on a continuous basis. The sum total of the issuance prices of outstanding notes must not exceed US$500 000 000.

(11) Borrowing of 200 000 000 SF covered by two currency swap contracts in U. S. currency for an amount of US$158 065 152 (Canadian equivalent is $182 621 818) at both issuance and maturity, with annual interest at a variable rate.

(12) Borrowing of 5 000 000 000 yens involved in a currency swap contract in U. S. currency for an amount of US$38 140 000 (Canadian equivalent is $44 053 138) at both issuance and maturity, with annual interest at a variable rate.

REPAYMENT OF BORROWINGS

SUMMARY

	In thousands of monetary units (*)	Total In Canadian equivalent (*)
BONDS AND NOTES		
In Canadian currency	CAN$946 306	946 306
In U. S. currency	US$168 600	197 295
In Swiss currency	8 000 SF	6 254
In Federal Republic of Germany currency	25 000 DM	17 337
		1 167 192
Contributions to the sinking funds		141 364
		1 308 556

FINANCING (cont'd)
Fiscal year ended March 31, 1991

(in thousands of dollars)

REPAYMENT OF BORROWINGS (cont'd)

BREAKDOWN

BONDS AND NOTES

IN CANADIAN CURRENCY

NEGOTIABLE BONDS

Maturity date	Date of issue	Amount
1990-04-01	1965-04-01	38 067
1990-04-01	1978-04-05	3 400
1990-05-01	1979-05-01	1 764
1990-05-01	1979-05-01	1 380
1990-07-31	1985-07-31	50 000
1990-07-31	1987-08-13	25 000
1990-10-03	1985-10-03	75 000
1990-10-03	1987-10-09	25 000
1990-10-15	1965-10-15	38 826
1991-01-15	1985-12-23	50 000
1991-03-15	1977-03-15	65 000 (1)
		373 437

NON-NEGOTIABLE BONDS

Government of Canada Canada Pension Plan		
Various	1970-1971	5 132
Assistance for employment		
1991-03-01	1971-03-01	12 000

RETRACTABLE BONDS

Québec savings bonds

1993-06-01	1983-06-01	32 941
1994-06-01	1984-06-01	60 963
1995-06-01	1980-06-01	48 522
1995-06-01	1985-06-01	27 348
1996-06-01	1981-06-01	13 663
1996-06-01	1986-06-01	25 734
1996-06-01	1989-06-01	153 310
1997-06-01	1982-06-01	54 771
1997-06-01	1987-06-01	29 821
1998-06-01	1988-06-01	35 917
2000-06-01	1990-06-01	58 216
		541 206
Total of bonds		931 775

REPAYMENT OF BORROWINGS (cont'd)

BREAKDOWN (cont'd)

BONDS AND NOTES (cont'd)

IN CANADIAN CURRENCY (cont'd)

NOTES

Maturity date	Date of issue	Amount
Government of Canada		
Special areas		
1990-04-01	1972 - 1979-04-01	3 263
Universities (assumed)		
Various	1963 - 1969	1 268
Discounted borrowing		
1990-06-14	1982-06-14	10 000
Total of notes		14 531
Total of bonds and notes in Canadian currency		**946 306**

IN U. S. CURRENCY

NEGOTIABLE BONDS

Maturity date	Date of issue	Par value In foreign monetary units (*)	Par value In Canadian equivalent (*)
		US$	
1990-06-01 - 07-27	1972-06-01	6 000	7 021
1990-11-01	1982-11-01	150 000	175 530
Total of bonds		156 000	182 551

NOTES

1990-06-15	1979-06-15	6 300	7 372
1990-12-15	1979-06-15	6 300	7 372
Total of notes		12 600	14 744
Total of bonds and notes in U. S. currency		**168 600**	**197 295**

FINANCING (cont'd)
Fiscal year ended March 31, 1991

(in thousands of dollars)

REPAYMENT OF BORROWINGS (cont'd)

BREAKDOWN (cont'd)

BONDS AND NOTES (cont'd)

IN SWISS CURRENCY

NEGOTIABLE BONDS

		Par value	
Maturity date	Date of issue	In foreign monetary units (*)	In Canadian equivalent (*)
		SF	
Various	1985-11-06	5 000	3 909 (2)
1990-09-14	1986-11-20	3 000	2 345 (2)
Total of bonds in Swiss currency		**8 000**	**6 254**

IN FEDERAL REPUBLIC OF GERMANY CURRENCY

NOTES

		DM	
1990-04-28	1987-04-28	25 000	17 337
PLUS: CONTRIBUTIONS TO THE SINKING FUND			141 364 (3)
Borrowings repaid			**1 308 556**

(*) Foreign and Canadian monetary units take into account currency swap contracts and are translated into Canadian equivalent at rates in effect on March 31, 1990.

(1) Bonds maturing March 15, 2001 and cashed on March 15, 1991 by holders in accordance with their option.

(2) Bonds redeemed by the Government to comply with the required annual amortization whenever the bond's market price is below or equal to par value.

(3) After deducting contributions of $4 151 948 by the sinking funds to the Consolidated Revenue Fund upon repayment of borrowings.

SECTION 3

APPENDICES TO ASSETS AND LIABILITIES

as at March 31, 1991

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ASSETS
SHORT-TERM INVESTMENTS
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Date of issue	Maturity date	Rate %	Amount	
				1991	1990
Details					
In Canadian currency					
Canadian Imperial Bank of Commerce	1991-03-28	1991-04-01	9,125	50 000	30 000
Bank of Montréal					67 000
Banque Laurentienne du Canada	1991-03-28	1991-04-01	9,25	40 000	24 730
Banque Laurentienne du Canada	1991-03-27	1991-04-03	9,65	35 000	
National Westminster Bank of Canada					10 000
National Bank of Canada	1991-03-28	1991-04-03	9,2804	13 451	93 656
National Bank of Canada	1991-03-28	1991-04-01	9,25	74 999	
National Bank of Canada	1991-03-21	1991-04-03	9,7609	9 780	
Royal Bank of Canada	1991-03-28	1991-04-01	9,00	51 500	31 377
Royal Bank of Canada	1991-03-28	1991-04-01	9,25	13 000	
Toronto Dominion Bank	1991-03-21	1991-04-03	9,7609	9 780	19 929
Caisse Centrale Desjardins du Québec					25 000
Caisse de dépôt et placement du Québec					9 914
Citibank Canada					10 000
Concept Techniques Institutionnelles Inc.					6 904
Crédit Commercial de France (Canada)					10 000
Crédit Lyonnais du Canada	1991-03-28	1991-04-01	9,125	35 000	10 000
Desjardins Deragon Langlois	1991-03-28	1991-04-02	9,30	34 900	
Merrill Lynch Canada Inc.					6 877
RBC Dominion Securities	1991-03-28	1991-04-01	9,125	40 000	
Richardsons Greenshields	1991-03-28	1991-04-01	9,125	100 000	
Scotia Mcleod	1991-03-28	1991-04-01	9,00	50 000	
Scotia Mcleod	1991-03-28	1991-04-01	9,25	50 000	
Société Générale (Canada)	1991-03-28	1991-04-02	9,375	35 000	9 899
In U.S. currency (1)					
Bank of Montreal					4 853
Citibank	1991-03-28	1991-04-01	6,50	4 806	
				647 216	370 139

(1) Canadian equivalent at March 31, 1991 of a short-term investment of US$4 147 500 (US$4 147 500 in 1990).

ACCOUNTS RECEIVABLE
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Agents and assignees - April remittances		Other receivables		Total	
Type of accounts receivable	1991	1990	1991	1990	1991	1990
Revenue						
Income and property taxes:						
Personal income tax	469 321	467 514	740 509	586 000	1 209 830	1 053 514
Employer contributions to the Health Services Fund	108 403	106 057			108 403	106 057
Corporate taxes			146 040	118 895	146 040	118 895
Succession duties			7 469	4 542	7 469	4 542
Consumer taxes:						
Retail sales	455 678	371 743	157 595	98 543	613 273	470 286
Fuel	64 253	101 498	18 644	8 877	82 897	110 375
Tobacco	31 859	20 576	25 496	10 447	57 355	31 023
Meals and hotels		38 749	58 499	42 349	58 499	81 098
Other	13 817	14 675	253	210	14 070	14 885
Duties and permits:						
Forest resources			22 778	20 565	22 778	20 565
Motor vehicles	34 000	37 156			34 000	37 156
Other	10 198	5 754	8 297	8 309	18 495	14 063
Miscellaneous:						
Sale of goods and services			94 528	69 338	94 528	69 338
Other			187 126	167 369	187 126	167 369
Revenue from Government enterprises and agencies - Dividends:						
Loto-Québec				84 000		84 000
Société des alcools du Québec			54 000	105 000	54 000	105 000
Total accounts receivable related to own-source revenue	1 187 529	1 163 722	1 521 234	1 324 444	2 708 763	2 488 166
Government of Canada transfers:						
Legal aid			3 980	3 904	3 980	3 904
Crop insurance			18 006		18 006	
Bilingualism			17 991	17 290	17 991	17 290
Forest development			458	13 365	458	13 365
Mining development			878	5 617	878	5 617
Education of Indian children			69 283	54 065	69 283	54 065
Adult vocational training			63 873	51 810	63 873	51 810
Compensation to criminal act victims			3 272	3 332	3 272	3 332
Juvenile delinquents				7 198		7 198
Young offenders			13 150	7 208	13 150	7 208
Civil defence			82 450	7 347	82 450	7 347
Vocational retraining for invalids			12 653	13 621	12 653	13 621
Outaouais road system			1 811	15 839	1 811	15 839
Air transportation			6 563	3 791	6 563	3 791
Other (1)			12 389	15 880	12 389	15 880
Total accounts receivable relating to Government of Canada transfers			306 757	220 267	306 757	220 267
Expenditure and other			165 190	149 823	165 190	149 823
Total accounts receivable	1 187 529	1 163 722	1 993 181 (2)	1 694 534	3 180 710 (2)	2 858 256
Less: Allowance for doubtful accounts			523 718 (2)	456 662	523 718 (2)	456 662
	1 187 529	1 163 722	1 469 463	1 237 872	2 656 992	2 401 594

(1) Includes amounts under $3 million.

(2) After writing off receivables for $53 283 000.

OWED BY THE GOVERNMENT OF CANADA - ADMINISTRATION OF THE GOODS AND SERVICES TAX
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991
Salaries and other remuneration	4 916
Communications	1 514
Services	5 985
Equipment	4 141
Other expenditures	1 197
	17 753

ACCRUED INTEREST
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Enterprises and agencies of the Gouvernement du Québec:		
Société de développement industriel du Québec	5 572	3 033
Société d'habitation du Québec	6 764	6 800
Société nationale de l'amiante	1 265	1 089
	13 601	10 922
Municipalities and municipal bodies	3 918	4 067
Individuals, corporations and other	1 164	1 110
Short-term investments and bank accounts	735	1 244
	19 418	**17 343**

INVESTMENTS
Fiscal year ended March 31, 1991

(in thousands of dollars)

			Shares	
			1991	1990
	Summary			
1	Government Enterprises and Agencies		10 117 546	9 653 548
			40 610 (1)	40 610 (1)
2	Municipalities and municipal bodies (see page 3-16)			
	Investment projects in development	A		
	Special areas programs	B		
	Other projects	C		
3	Individuals, corporations and other (see page 3-24)		10 102	10 102
			10 168 258	**9 704 260**

		Shares	
		1991	1990
1	**Government Enterprises and Agencies**		
1	Agence québécoise de valorisation industrielle de la recherche		
2	Forest and Farm Loan Insurance Fund		
3	Hydro-Québec	8 636 509	8 232 509
4	Loto-Québec	6 687	7 998
5	Office du crédit agricole du Québec		
6	Radio-Québec		
7	Sidbec	43 217	25 163
8	Société de développement autochtone de la Baie James	4 000	4 000
9	Société de développement de la Baie James	5 110	5 463
10	Société de développement des coopératives		
11	Société de développement industriel du Québec	32 944 (1)	32 944 (1)
12	Société de récupération, d'exploitation et de développement forestiers du Québec - REXFOR	241 493	170 703
13	Société des alcools du Québec	32 910	33 629
14	Société des établissements de plein air du Québec	30 151	32 082
15	Société des Traversiers du Québec	815	
16	Société d'habitation du Québec		
17	Société du parc industriel et commercial aéroportuaire de Mirabel		18
18	Société du parc industriel et portuaire Québec-Sud	1 740	1 736
19	Société générale de financement du Québec	620 300	671 068
20	Société générale des industries culturelles	17 296	16 371
21	Société immobilière du Québec	108 362	96 804
		7 666 (1)	7 666 (1)
22	Société nationale de l'amiante		
23	Société québécoise des transports	251	1 835
24	Société québécoise d'exploration minière	108 494	103 803
25	Société québécoise d'initiatives agro-alimentaires	109 679	106 412
26	Société québécoise d'initiatives pétrolières	150 532	143 954
		10 117 546	9 653 548
		40 610 (1)	40 610 (1)
	Less allowances:		
	Doubtful accounts		
	Other (2)		
		10 117 546	**9 653 548**
		40 610 (1)	**40 610 (1)**

Note: Shares are shown according to the modified equity method. Endowments, bonds and notes are shown at cost while loans and advances are at realizable value.

(1) Endowments

(2) Applying first the allowance for loss on share investments in the Société nationale de l'amiante $1 250 000 ($1 250 000 in 1990).

Bonds and notes		Loans and advances		Total	
1991	1990	1991	1990	1991	1990
134 305	134 948	451 354	485 739	10 703 205 40 610 (1)	10 274 235 40 610 (1)
7 023	8 173			7 023	8 173
41 237	42 626	5 903	6 028	47 140	48 654
18	123	3 292	3 000	3 310	3 123
48 278	50 922	9 195	9 028	57 473	59 950
		162 880	155 244	172 982	165 346
182 583	185 870	623 429	650 011	10 974 270	10 540 141

Bonds and notes		Loans and advances		Total		
1991	1990	1991	1990	1991	1990	
		30 000	30 000	30 000	30 000	1
		10 000	10 000	10 000	10 000	2
		6 680	6 800	8 643 189	8 239 309	3
				6 687	7 998	4
		550	550	550	550	5
		1 800	1 800	1 800	1 800	6
				43 217	25 163	7
				4 000	4 000	8
				5 110	5 463	9
		4 454	4 944	4 454	4 944	10
		349 845	332 211	382 789 (1)	365 155	11
		47 873	98 608	289 366	269 311	12
				32 910	33 629	13
				30 151	32 082	14
				815		15
125 305	125 948			125 305	125 948	16
					18	17
				1 740	1 736	18
				620 300	671 068	19
				17 296	16 371	20
				108 362	96 804	21
				7 666 (1)	7 666	
		1 250	1 250	1 250	1 250	22
				251	1 835	23
				108 494	103 803	24
9 000	9 000	152	2 952	118 831	118 364	25
				150 532	143 954	26
134 305	134 948	452 604	489 115	10 704 455 40 610 (1)	10 277 611 40 610 (1)	
		1 250 (2)	2 126 1 250 (2)	1 250 (2)	2 126 1 250 (2)	
134 305	134 948	451 354	485 739	10 703 205 40 610 (1)	10 274 235 40 610 (1)	

INFORMATION ON INVESTMENTS
Government enterprises and agencies

(in thousands of dollars)

		1991	1990
Agence québécoise de valorisation industrielle de la recherche R.S.Q., c. A-7.1, s. 40	Advances	30 000	30 000

So that the Agence might fulfil its mandate, the Minister of Industry, Commerce and Technology has authorized advances from voted appropriations. These advances do not bear interest and will be reimbursed each year according to the quick assets in the Agence's revenue account at the Government's request.

At March 31, 1991, advances totalled $30 000 000.

		1991	1990
Forest and Farm Loan Insurance Fund R.S.Q., c. A-29.1, s. 20 and Bill 49, s. 23.2	Advances	10 000	10 000

Under the Act respecting farm-loan insurance and forestry-loan insurance, the Government may, on terms it sets, advance to the Fund the amounts necessary for applying the Act.

At March 31, 1991, interest rates and repayment terms on these advances had not been fixed.

		1991	1990
Hydro-Québec R.S.Q., c. H-5, ss. 3, 2 and 28	Shares	8 636 509	8 232 509
	Advances	6 680	6 800
		8 643 189	8 239 309

The corporation's authorized capital is $5 000 000 000, divided into 50 000 000 shares with a par value of $100 each. These shares are allotted to the Minister of Finance who may acquire them with prior authorization of the Government.

At March 31, 1991 the Minister of Finance held one certificate for 43 741 090 shares. These shares have been allotted to the Minister of Finance and charged to the corporation's total reserve at December 31, 1980 in the amount of $4 374 109 000.

At March 31, 1991 the equity value of these shares was $8 636 509 000.

At March 31, 1991 advances granted stood at $6 680 000, of which $6 500 000 (par value) can be repaid up to year 1998, by Nouveler Inc. (Hydro-Québec subsidiary) and $180 000 by the Office de l'électrification rurale following the repeal of the Act to promote rural electrification through electricity cooperatives (S.Q., 9 Geo VI (1945), c. 48). These advances do not bear interest.

		1991	1990
Loto-Québec R.S.Q., c. S-13.1, ss. 5 and 6	Shares	6 687	7 998

The corporation's authorized capital is $170 000, divided into 1 700 shares with a par value of $100 each. These shares are allotted to the Minister of Finance as consideration for the assets received by the corporation.

At March 31, 1991 the Minister held one certificate for 1 700 shares at a cost of $170 000 having an equity value of $6 687 000.

INFORMATION ON INVESTMENTS (cont'd)
Government enterprises and agencies

(in thousands of dollars)

		1991	1990
Office du crédit agricole du Québec R.S.Q., c. F-1.2, s. 132 R.S.Q., c. C-78, s.46.3	Advances	550	550

The Minister of Finance has granted advances as working capital to the Office, for the application of the Farm Credit Act and the Forest Credit Act. These advances do not bear interest and total $550 000.

		1991	1990
Radio-Québec R.S.Q., c. S-11.1, s. 26	Advances	1 800	1 800

The Act respecting the Société de radio-télévision du Québec stipulates that the Government may, under terms it sets, authorize the Minister of Finance to advance to the Société any amount from the Consolidated Revenue Fund deemed necessary for the execution of its mandate.

At March 31, 1991, the Minister of Finance had granted Radio-Québec an advance of $1 800 000. This advance does not bear interest and is to be used for a special fund for producing educational audiovisual material.

		1991	1990
Sidbec R.S.Q., c. E-14, ss. 1, 14.1 and 16 and S.Q., 1988, c.70, ss. 9 and 10	Shares	43 217	25 163

The authorized capital stock of the Société is $800 000 000. It is divided into 80 000 000 common shares of a par value of $10.

At March 31, 1991, the Minister of Finance held 64 589 398 common shares acquired for $663 559 980. Their equity value is $43 217 000.

		1991	1990
Société de développement autochtone de la Baie James R.S.Q., c. S-9.1, ss. 11, 15 and 16	Shares	4 000	4 000

The Société's authorized capital is $15 000 000, divided into 100 common shares with a par value of $10 each and 14 999 class "A" shares with a par value of $1 000 each. The Minister of Finance may acquire the class "A" shares out of the Consolidated Revenue Fund. Government authorization is required to acquire 10 999 class "A" shares.

At March 31, 1991 the Minister held 9 certificates totalling 3 750 class "A" shares and a certificate totalling 250 shares is forthcoming, at a cost of $4 000 000.

INFORMATION ON INVESTMENTS (cont'd)
Government enterprises and agencies

(in thousands of dollars)

Société de développement de la Baie James
R.S.Q., c. D-8, ss. 24 and 25

		1991	1990
Société de développement de la Baie James	**Shares**	5 110	5 463

The Société's authorized capital is $100 000 000, divided into 10 000 000 shares with a par value of $10 each, which may be acquired by the Minister of Finance out of the Consolidated Revenue Fund, at a rate of $10 000 000 per year for ten years. If payment for a year is missed or made in part only, the missing part may be paid later.

At March 31, 1991, the Minister held 54 certificates totalling 6 000 000 shares at a cost of $60 000 000 and having an equity value of $5 110 000.

Société de développement des coopératives
R.S.Q., c. S-10.001, ss. 42 and 47

		1991	1990
Société de développement des coopératives	**Advances**	4 454	4 944

The Minister of Finance is authorized to advance to the Société, on conditions set by the Government, any amount deemed necessary to fulfil its purpose. At March 31, 1991, the advances granted and not repaid totalled $4 454 232.

The advances must be repaid over 15 years after being granted and interest is calculated at rates varying between 3% and the bank prime rate plus 1/2 of 1%.

Société de développement industriel du Québec
R.S.Q., c. S-11.01, ss. 45, 46 and 46.1

		1991	1990
Société de développement industriel du Québec	**Endowment**	32 944	32 944
	Advances	349 845	332 211
		382 789	365 155

The Minister of Finance is authorized to pay to the Société, out of the Consolidated Revenue Fund, $100 000 000 to establish an endowment that must be earmarked for the repayment of advances granted by the Minister of Finance to the Société.

At March 31, 1991, the Minister had thus paid $32 944 115, which was used to repay advances granted by the Minister.

At March 31, 1991, the Minister of Finance had advanced $112 610 954 from the Consolidated Revenue Fund to the Société for the execution of its mandate, and the Minister of Industry, Commerce and Technology had also advanced $237 234 449 from voted appropriations.

INFORMATION ON INVESTMENTS (cont'd)
Government enterprises and agencies

(in thousands of dollars)

		1991	1990
Société de récupération, d'exploitation et de développement forestiers du Québec - REXFOR R.S.Q., c. S-12, ss. 4, 6, 7, 7.1 and 22 S.Q., 1990, c.16, ss. 1 and 2	**Shares**	241 493	170 703
	Advances	47 873	98 608
		289 366	269 311

The Société's authorized capital is $300 000 000, divided into 3 000 000 shares with a par value of $100 each, which the Minister of Finance may acquire out of the Consolidated Revenue Fund. The prior authorization of the Government is required for 2 862 500 of these shares.

At March 31, 1991, the Minister of Finance holds 54 certificates and 1 certificate is forthcoming, totalling 2 148 020 shares at a cost of $21 480 200 having an equity value of $241 493 000.

Moreover, the Government may authorize the Minister of Finance to advance to the Société any amount considered necessary to carry out its mandate, including a maximum of $25 000 000 for the acquisition of machinery and equipment, their layout, and the construction of buildings.

At March 31, 1991, outstanding advances totalled $47 872 586. Interest-free advances for $43 680 000 have been granted of which $13 680 000 (par value) to finance an agreement with ITT Industries of Canada Ltd., $5 000 000 for Cascades (Port-Cartier) Inc. and $25 000 000 to install a pulp plant in Matane. An advance of $4 192 536 was equally granted, $1 692 586 of which represents interest capitalized at the prime rate plus 1%.

During fiscal year 1990-1991, advances of $49 600 000 granted in 1989-1990 and of $26 800 000 granted in 1990-1991 were converted into 764 000 shares for a sum total of $76 400 000.

		1991	1990
Société des alcools du Québec R.S.Q., c. S-13, ss. 5 and 6	**Shares**	32 910	33 629

The Société's authorized capital is $30 000 000, divided into 300 000 shares with a par value of $100 each and allotted to the Minister of Finance as consideration for the assets received by the Société.

At March 31, 1991, the Minister of Finance held one certificate totalling 300 000 shares at a cost of $30 000 000, whose equity value is $32 910 000.

INFORMATION ON INVESTMENTS (cont'd)
Government enterprises and agencies

(in thousands of dollars)

		1991	1990
Société des établissements de plein air du Québec R.S.Q., c. S-13.01, ss. 20, 21, 24, 26 and 27	Shares	30 151	32 082

The Société's authorized capital is $75 000 000, divided into 750 000 shares with a par value of $100 each which the Minister of Finance may acquire, out of the Consolidated Revenue Fund, with prior authorization from the Government.

So that it may fulfil its mandate, the Government has transferred to the Société movable and fixed assets for a value of $26 013 000. The Société has issued 260 130 shares to the Minister of Finance as payment. Since then, the Minister has also paid $18 525 000 for 185 250 shares.

At March 31, 1991, the Minister of Finance held 15 certificates for 445 386 shares. Their equity value is $30 151 000.

Société des Traversiers du Québec R.S.Q., c. S-14, ss. 4 and 5	Shares	815	

The Société's authorized capital is $10 000 000, divided into 100 000 shares with a par value of $100 each reserved for the Minister of Finance.

At March 31, 1991, the Minister held two certificates for a total of 15 000 shares at a cost of $1 500 000. They had an equity value of $815 000.

Société d'habitation du Québec R.S.Q., c. S-8, ss. 88 and 89	Bonds	125 305	125 948

The Act provides that the Government may, upon the recommendation of the Conseil du trésor, authorize the Minister of Finance to advance to the Société any amount out of the Consolidated Revenue Fund deemed necessary to carry out its mandate.

Part of the short-term advances granted to the Société in the past was returned to the Consolidated Revenue Fund and the other part was converted into bonds upon authorization from the Government.

At March 31, 1991, the interest rate on the bonds held by the Government varied from 6,875% to 15,98%, the furthest maturity date being July 1, 2032.

Société du parc industriel et commercial aéroportuaire de Mirabel S.Q., 1988, c. 52	Shares		18

The Act respecting the Société du parc industriel et commercial aéroportuaire de Mirabel (R.S.Q., chapter S-16) has been repealed and this Act comes into effect October 3, 1990 under Order-in-Council 1430-90.

INFORMATION ON INVESTMENTS (cont'd)
Government enterprises and agencies

(in thousands of dollars)

		1991	1990
Société du parc industriel et portuaire Québec-Sud R.S.Q., c. S-16.01, ss. 11 and 12	**Shares**	1 740	1 736

The authorized capital of the Société is $1 000 divided into 1 000 common shares with a par value of $1 each, which may be allotted to the governments of Québec and Canada in respective proportions of 60% and 40%.

The Minister of Finance is authorized to subscribe on behalf of the Gouvernement du Québec $600 payable out of the Consolidated Revenue Fund for 600 common shares of the Société. In addition, he is authorized to buy, at their par value, the shares of the Société held by the Government of Canada, upon receipt of notice from the federal Minister of Regional Economic Expansion indicating the intention of the Government of Canada to withdraw its participation in the Société.

At March 31, 1991, the Minister of Finance had paid $600 into the Société du parc industriel et portuaire Québec-Sud. The Minister of Industry, Commerce and Technology holds one certificate for a total of 600 shares of the Société du parc industriel et portuaire Québec-Sud at a cost of $600 (equity value of $1 740 000).

Société générale de financement du Québec R.S.Q., c. S-17, ss. 6, 8, 10, 11 and 12	**Shares**	620 300	671 068

The Société's authorized capital is $415 000 000, divided into 41 500 000 common shares with a par value of $10 each. The Société's shares are reserved for the Gouvernement du Québec. The Minister of Finance is authorized to acquire, out of the Consolidated Revenue Fund, 41 500 000 common shares.

At March 31, 1991, the Minister of Finance had paid $343 768 481 and held 55 certificates for a total of 34 749 995 common shares. The equity value of this share investment is $620 300 000.

Société générale des industries culturelles R.S.Q., c. S-17.01, ss. 17, 18, 19 and 19.1	**Shares**	17 296	16 371

The Société's authorized capital is $20 000 000, divided into 200 000 shares with a par value of $100 each. These shares may be acquired by the Minister of Finance out of the Consolidated Revenue Fund; payment may be made in one or several instalments, for amounts and on conditions determined by the Government.

At March 31, 1991, the Minister of Finance held 21 certificates totalling 195 000 shares at a cost of $19 500 000. The equity value of this investment is $17 296 000.

INFORMATION ON INVESTMENTS (cont'd)
Government enterprises and agencies

(in thousands of dollars)

Société immobilière du Québec
R.S.Q., c. S-17.1, ss. 24, 31, 32 and 64

	1991	1990
Shares	108 362	96 804
Endowment	7 666	7 666
	116 028	104 470

The Société's authorized capital is $100 000 000, divided into 100 000 shares with a par value of $1 000.

To carry out its mandate, the Government transferred to the Société movable and fixed assets for a total of $527 984 632. As payment, the Société issued shares for $80 001 000 and has given an interest-free demand note for $447 984 632 to the Minister of Finance. At March 31, 1991, no balance remained on this note.

At March 31, 1991, the Minister of Finance held two certificates for a total of 80 001 shares at a cost of $80 001 000 whose equity value is $108 362 000.

Since October 1, 1984, the Société has replaced the Société de développement immobilier du Québec and, as such, it assumes the powers and obligations of the latter, and it has acquired its rights. An interest-free amount of $7 666 100 without repayment terms had been paid by the Minister of Finance to the Société de développement immobilier du Québec. This amount had been used for acquiring shares of Place Desjardins Inc. and represented, at March 31, 1991, an endowment from the Minister of Finance in favor of the Société.

Société nationale de l'amiante
R.S.Q., c. S-18.2, ss. 11, 13 and 15

	1991	1990
Shares		
Advances	1 250	1 250
	1 250	1 250

The Société's authorized capital is $250 000 000, divided into 250 000 shares with a par value of $1 000 each that the Minister of Finance may acquire out of the Consolidated Revenue Fund with the prior approval of the Government.

At March 31, 1991, the Minister of Finance held 67 certificates for a total of 158 369 shares at a cost of $158 369 000. They have a zero equity value, in view of this enterprise's deficit of $215 983 000 ($239 821 000 in 1990).

The Minister of Finance is authorized to advance to the Société any amount deemed necessary for it to carry out its activities, at terms set by the Government.

At March 31, 1991, these advances totalled $1 250 000 and bear interest at the bank prime rate plus 1/2 of 1%.

Société québécoise des transports
R.S.Q., c. S-22.1, ss. 23 and 25

	1991	1990
Shares	251	1 835

The Société's authorized capital is $75 000 000, divided into 750 000 shares with a par value of $100 each, which the Minister of Finance may acquire out of the Consolidated Revenue Fund with the prior approval of the Government.

At March 31, 1991, the Minister of Finance held 5 certificates for a total of 286 798 common shares at a cost of $28 679 800.

In addition, the Minister of Transport held 3 certificates for 6 666 666 convertible preferred participating class "B" shares, without par value, of 1848-7199 Québec Inc. (a subsidiary of this Société), which he acquired in 1981 for $15 000 000.

At March 31, 1991, this investment has an equity value of $251 000.

(in thousands of dollars)

		1991	1990
Société québécoise d'exploration minière R.S.Q., c. S-19, ss. 4, 6, 7, 8, 9, 10, 11, 11.1 and 21.1	Shares	108 494	103 803

The Société's authorized capital is $125 000 000, divided into 12 500 000 shares with a par value of $10 each, which the Minister of Finance may acquire out of the Consolidated Revenue Fund, including 6 750 000 shares with the prior approval of the Government.

The Minister may, with prior approval of the Government and at conditions it determines, require the Société to reduce any portion of its issued and paid-up capital and, therefore, to redeem a corresponding portion.

During fiscal year 1988-1989, the Minister of Finance required the Société to reduce its issued and paid-up capital by $25 000 000, and to redeem a corresponding amount. This reduction had no impact on its authorized capital

At March 31, 1991, the Minister held 18 certificates for a total of 8 560 000 shares at a cost of $85 600 000 having an equity value of $108 494 000.

		1991	1990
Société québécoise d'initiatives agro-alimentaires R.S.Q., c. S-21, ss. 5 and 7	Shares	109 679	106 412
	Notes	9 000	9 000
	Advances	152	2 952
		118 831	118 364

The Société's authorized capital is $85 000 000, divided into 850 000 shares with a par value of $100 each, payable by the Minister of Finance out of the Consolidated Revenue Fund, including 560 000 shares with the prior approval of the Government.

At March 31, 1991, the Minister held 24 certificates for a total of 588 000 shares at a cost of $58 800 000. They have an equity value of $109 679 000.

As partial payment of the note issued earlier by Sucre Lantic Ltée, the Société issued a $9 000 000 note to the Gouvernement du Québec. This note matures between March 15, 1988 and March 15, 2002.

In addition, the Minister of Agriculture, Fisheries and Food has granted a $151 500 interest-free advance to the Société out of voted appropriations. At March 31, 1991, the advance amounted to $151 500.

		1991	1990
Société québécoise d'initiatives pétrolières R.S.Q., c. S-22, ss. 4, 6, 7, 8, 9, 9.1, 9.2, 9.2.1 and 9.3	Shares	150 532	143 954

The Société's authorized capital is $255 000 000, divided into 5 100 000 shares with a par value of $50 each, which the Minister of Finance may acquire out of the Consolidated Revenue Fund, including 2 600 000 shares with the prior approval of the Government.

At March 31, 1991, the Minister held 21 certificates for a total of 4 278 000 shares at a cost of $213 900 000. They have an equity value of $150 532 000.

NOTE:
For more details on the enterprises and agencies in which the Government has invested, please refer to their financial statements or to the volume "Financial Statements - Enterprises of the Gouvernement du Québec", published annually, which includes most of these financial statements.

			Rate %
2	**Municipalities and Municipal Bodies**		
	Municipalities		
1	Alma	A	8 1/8
2	Alma	B	6,7057
3	Beauceville	A	8 27/64
4	Beauport (Giffard)	B	6,948
5	Bécancour	A	8 27/64
6	Bécancour	B	8,5437
7	Bedford	A	8 27/64
8	Bernierville	A	8 1/8
9	Berthier-sur-Mer	A	8 27/64
10	Berthierville	A	8 27/64
11	Boisbriand	A	8 1/8
12	Bonaventure	A	8 27/64
13	Boucherville	A	8 27/64
14	Cap-aux-Meules	A	8 27/64
15	Cap-de-la-Madeleine	B	7,2954
16	Carleton	A	8 27/64
17	Chambly	A	8 27/64
18	Charlesbourg	B	7,8293
19	Charlesbourg (Orsainville)	A	8 27/64
20	Charny	A	8 27/64
21	Châteauguay	A	8 27/64
22	Chibougamau	C	5,0
23	Chicoutimi (Chicoutimi-Nord)	A	8 27/64
24	Cloridorme	A	8 1/8
25	Delisle (St-Coeur-de-Marie)	A	8 27/64
26	Deux-Montagnes	A	8 1/8
27	Deux-Montagnes	B	8,4977
28	Dorion	A	8 27/64
29	Dorion	A	8 27/64
30	East-Broughton	A	8 27/64
31	Escoumins	A	8 1/8
32	Gaspé	A	8 27/64
33	Gatineau	A	8 1/8
34	Grande-Île	A	8 27/64
35	Grande-Rivière	A	8 27/64
36	Grand-Mère	B	7,5053
37	Hébertville	A	8 27/64
38	Iberville	A	8 27/64
39	Kingsbury	A	8 1/8
40	La Baie (Bagotville)	A	8 27/64
41	Lachute	B	9,6455
42	Lachute	B	8,1152
43	Lac-Mégantic	A	8 27/64
44	La Pocatière	A	8 1/8
45	Lebel-sur-Quévillon	A	8 1/8
46	Lévis (Lauzon)	B	7,9396
47	Lévis	A	8 27/64
48	Lévis	B	7,4869
49	Lévis (St-David-de-l'Auberivière)	B	7,2694
50	Longue-Pointe	A	8 27/64
51	Lorraine	A	8 27/64
52	Louiseville	A	8 27/64
53	Macamic	A	8 27/64

Bonds and Notes			Loans and Advances		Total		
Maturity	1991	1990	1991	1990	1991	1990	
1994-12-15	$331 516	$399 164			$331 516	$399 164	1
2002-03-31	251 380	251 380			251 380	251 380	2
1995-11-01	7 301	8 433			7 301	8 433	3
2002-03-31	113 814	120 575			113 814	120 575	4
1995-03-01	53 848	64 755			53 848	64 755	5
2006-04-01	179 761	184 977			179 761	184 977	6
1995-12-01	85 120	98 321			85 120	98 321	7
1994-12-01	19 408	23 369			19 408	23 369	8
1995-03-01	19 842	23 861			19 842	23 861	9
1996-02-01	60 094	69 414			60 094	69 414	10
1994-12-15	13 248	15 951			13 248	15 951	11
1996-03-01	18 726	21 630			18 726	21 630	12
1995-06-01	29 291	33 834			29 291	33 834	13
1995-05-01	86 756	100 212			86 756	100 212	14
2005-04-01	141 981	147 128			141 981	147 128	15
1995-11-01	15 718	18 155			15 718	18 155	16
1995-05-01	67 048	77 447			67 048	77 447	17
2005-04-01	971 198	1 004 813			971 198	1 004 813	18
1995-08-01	422 694	488 252			422 694	488 252	19
1995-03-01	27 584	33 171			27 584	33 171	20
1995-04-01	22 340	25 804			22 340	25 804	21
1991-11-01	17 500	34 000			17 500	34 000	22
1995-10-01	202 862	234 325			202 862	234 325	23
1994-12-01	6 703	8 071			6 703	8 071	24
1995-12-01	75 595	87 320			75 595	87 320	25
1994-12-01	8 806	10 603			8 806	10 603	26
2007-04-01	162 372	166 611			162 372	166 611	27
1995-03-01	45 802	55 079			45 802	55 079	28
1995-11-01	135 134	156 093			135 134	156 093	29
1995-12-01	33 288	38 450			33 288	38 450	30
1994-12-01	8 039	9 680			8 039	9 680	31
1996-02-01	41 506	47 944			41 506	47 944	32
1994-12-15	40 263	48 479			40 263	48 479	33
1995-06-01	61 445	70 975			61 445	70 975	34
1996-03-31	186 732	215 694			186 732	215 694	35
1994-04-01	21 690	26 200			21 690	26 200	36
1995-03-01	19 634	23 611			19 634	23 611	37
1996-03-31	40 570	46 862			40 570	46 862	38
1994-12-15	57 652	69 416			57 652	69 416	39
1995-10-01	308 947	356 863			308 947	356 863	40
2007-04-01	463 860	474 642			463 860	474 642	41
2005-04-01			$257 870	$266 576	257 870	266 576	42
1995-03-01	25 163	30 260			25 163	30 260	43
1994-09-01	85 115	102 483			85 115	102 483	44
1994-12-01	91 973	110 740			91 973	110 740	45
2006-04-01	699 132	720 600			699 132	720 600	46
1995-12-01	160 432	185 314			160 432	185 314	47
2004-04-01	1 850 329	1 924 071			1 850 329	1 924 071	48
2003-04-01	341 123	356 639			341 123	356 639	49
1995-10-01	68 078	78 637			68 078	78 637	50
1995-05-01	30 027	34 684			30 027	34 684	51
1996-03-31	53 902	62 261			53 902	62 261	52
1995-12-01	31 786	36 716			31 786	36 716	53

INVESTMENTS (cont'd)

BREAKDOWN (cont'd)

			Rate %
2	**Municipalities and Municipal Bodies** (cont'd)		
	Municipalities (cont'd)		
54	Maple Grove	A	8 27/64
55	Matagami	C	5,5
56	Matane	A	8 27/64
57	McMasterville	A	8 1/8
58	Métabetchouan	A	8 27/64
59	Mirabel	B	10,0095
60	Mistassini	A	8 27/64
61	Montréal	C	
62	Murdochville	A	8 27/64
63	Normandin	A	8 1/8
64	Notre-Dame-du-Lac	A	8 27/64
65	Oka	B	8,2812
66	Pont-Rouge	A	8 27/64
67	Port-Cartier	B	7,3603
68	Port-Cartier	B	8,2048
69	Port-Cartier	B	7,7314
70	Port-Cartier	B	8,1621
71	Port-Cartier	B	8,3477
72	Port-Cartier	B	9,3933
73	Port-Cartier	B	7,3540
74	Port-Cartier	B	9,4738
75	Port-Cartier	B	9,9874
76	Princeville	A	8 27/64
77	Québec	B	7,5744
78	Québec	B	7,5846
79	Québec	B	7,9737
80	Québec	B	9,9091
81	Québec	B	9,4283
82	Rivière-du-Loup	A	8 27/64
83	Rouyn-Noranda (Rouyn)	A	8 27/64
84	Sacré-Coeur	A	8 27/64
85	Sayabec	A	8 1/8
86	Schefferville	A	8 27/64
87	Sept-Îles	B	7,0181
88	Sept-Îles	B	7,2127
89	Sept-Îles	B	7,3766
90	Sept-Îles	B	7,5324
91	Sept-Îles	B	8,6548
92	Sept-Îles	B	9,831
93	Shipshaw	A	8 1/8
94	Ste-Agathe-des-Monts	A	8 27/64
95	Ste-Anne-de-Bellevue	A	8 1/8
96	St-Antoine-de-la-Rivière-du-Loup	A	8 27/64
97	St-Basile-le-Grand	A	8 27/64
98	St-Bernard	A	8 27/64
99	St-Bruno-de-Montarville	A	8 27/64
100	St-Bruno-de-Montarville	A	8 27/64
101	Ste-Catherine	A	8 27/64
102	St-Césaire	A	8 27/64

	Bonds and Notes		Loans and Advances		Total		
Maturity	1991	1990	1991	1990	1991	1990	
1995-05-01	$20 233	$23 372			$20 233	$23 372	54
1990-12-01		88 353				88 353	55
1995-04-01	217 682	251 443			217 682	251 443	56
1994-09-01	16 043	19 317			16 043	19 317	57
1995-11-01	126 831	146 502			126 831	146 502	58
1997-04-01	213 666	234 132			213 666	234 132	59
1995-10-01	7 325	8 460			7 325	8 460	60
			$3 291 560	$3 000 000	3 291 560	3 000 000	61
1996-02-01	227 284	262 534			227 284	262 534	62
1994-09-01	20 350	24 502			20 350	24 502	63
1995-07-01	24 737	28 574			24 737	28 574	64
2005-04-01	393 135	406 217			393 135	406 217	65
1995-07-01	146 321	169 015			146 321	169 015	66
2003-04-01	320 674	335 161			320 674	335 161	67
2006-04-01	2 287 038	2 355 546			2 287 038	2 355 546	68
2005-04-01	188 415	194 992			188 415	194 992	69
2005-04-01	254 244	262 793			254 244	262 793	70
2007-04-01	221 378	227 243			221 378	227 243	71
2007-04-01	395 283	404 709			395 283	404 709	72
2004-04-01			6 969	7 250	6 969	7 250	73
2009-04-01			1 397 388	1 423 773	1 397 388	1 423 773	74
2009-04-01			1 439 386	1 465 001	1 439 386	1 465 001	75
1995-06-01	19 873	22 955			19 873	22 955	76
2004-04-01	421 346	438 020			421 346	438 020	77
2005-04-01	2 929 453	3 033 026			2 929 453	3 033 026	78
2005-04-01	1 028 053	1 063 191			1 028 053	1 063 191	79
2007-04-01	6 595 078	6 744 326			6 595 078	6 744 326	80
2009-04-01	348 045	354 651			348 045	354 651	81
1995-05-01	74 236	85 749			74 236	85 749	82
1995-06-01	68 702	79 358			68 702	79 358	83
1995-05-01	113 723	131 361			113 723	131 361	84
1994-12-01	16 805	20 234			16 805	20 234	85
1995-11-01	61 637	71 196			61 637	71 196	86
2002-03-31	316 799	335 536			316 799	335 536	87
2003-04-01	83 489	87 302			83 489	87 302	88
2004-04-01	1 091 290	1 135 170			1 091 290	1 135 170	89
2004-04-01	2 840 921	2 953 728			2 840 921	2 953 728	90
2006-04-01	187 874	193 269			187 874	193 269	91
2009-04-01	2 822 164	2 873 302			2 822 164	2 873 302	92
1994-12-01	32 986	39 717			32 986	39 717	93
1995-05-01	17 821	20 585			17 821	20 585	94
1994-12-01	11 629	14 002			11 629	14 002	95
1996-03-31	53 902	62 261			53 902	62 261	96
1995-07-01	154 487	178 447			154 487	178 447	97
1996-03-31	22 381	25 852			22 381	25 852	98
1995-07-01	88 363	102 068			88 363	102 068	99
1996-03-31	104 594	120 816			104 594	120 816	100
1995-12-01	74 386	85 923			74 386	85 923	101
1996-02-01	104 376	120 564			104 376	120 564	102

			Rate %
2	**Municipalities and Municipal Bodies** (cont'd)		
	Municipalities (cont'd)		
103	St-Eugène	A	8 27/64
104	St-Eustache	A	8 27/64
105	St-Eustache	A	8 27/64
106	St-Eustache	B	8,5359
107	St-Eustache	B	9,2891
108	St-Eustache	B	9,1454
109	St-Fabien-de-Panet	A	8 27/64
110	St-Félicien	A	8 27/64
111	St-Ferréol-les-Neiges	B	7,8852
112	Ste-Foy	B	8,2850
113	Ste-Foy	B	9,3614
114	St-Georges	A	8 27/64
115	St-Henri	B	7,1832
116	St-Hippolyte	A	8 27/64
117	St-Hyacinthe	A	8 27/64
118	St-Hyacinthe (La Providence)	A	8 27/64
119	St-Jérôme	B	8,5155
120	St-Jérôme	B	9,6175
121	St-Jovite	A	8 27/64
122	Ste-Lucie-de-Beauregard	C	
123	St-Narcisse	A	8 27/64
124	St-Pascal	A	8 27/64
125	St-Philémon	A	8 27/64
126	St-Raymond	A	8 27/64
127	St-Romuald	B	7,2694
128	Ste-Thècle	A	8 27/64
129	Ste-Thérèse	B	9,3594
130	Ste-Thérèse	B	9,4146
131	Ste-Thérèse	B	8,2758
132	Ste-Thérèse	B	8,6546
133	St-Tite	A	8 27/64
134	St-Zénon	A	8 1/8
135	Terrebonne	A	8 27/64
136	Terrebonne	B	8,2094
137	Tingwick (Chénier)	A	8 27/64
138	Trois-Rivières	B	6,9939
139	Trois-Rivières	B	7,6297
140	Trois-Rivières	B	7,2551
141	Trois-Rivières	B	7,4796
142	Trois-Rivières	B	6,3008
143	Trois-Rivières	B	9,5147
144	Trois-Rivières-Ouest	A	8 27/64
145	Vaudreuil	A	8 27/64
146	Vaudreuil	A	8 27/64
147	Warwick	A	8 27/64
148	Waterloo	A	8 27/64
149	Yamachiche (Ste-Anne-d'Yamachiche)	A	8 27/64

	Bonds and Notes		Loans and Advances		Total		
Maturity	1991	1990	1991	1990	1991	1990	
1995-03-01	$33 674	$40 495			$33 674	$40 495	103
1995-05-01	43 080	49 762			43 080	49 762	104
1996-02-01	173 576	200 498			173 576	200 498	105
2006-04-01	234 372	241 177			234 372	241 177	106
2007-04-01	369 906	378 820			369 906	378 820	107
2007-04-01	41 917	42 942			41 917	42 942	108
1996-03-31	11 114	12 837			11 114	12 837	109
1996-03-01	108 744	125 609			108 744	125 609	110
2005-04-01	300 038	310 373			300 038	310 373	111
2006-04-01	475 785	489 930			475 785	489 930	112
2006-04-01	2 168 052	2 226 299			2 168 052	2 226 299	113
1995-06-01	246 273	284 469			246 273	284 469	114
2002-03-31	11 136	11 788			11 136	11 788	115
1995-11-01	38 139	44 054			38 139	44 054	116
1996-03-31	28 670	33 116			28 670	33 116	117
1995-08-01	260 872	301 332			260 872	301 332	118
2006-04-01	603 812	621 380			603 812	621 380	119
2009-04-01	71 781	73 114			71 781	73 114	120
1996-02-01	88 169	101 844			88 169	101 844	121
2000-11-01	1 000	1 100			1 000	1 100	122
1995-03-01	16 267	19 561			16 267	19 561	123
1995-12-01	64 024	73 954			64 024	73 954	124
1995-11-01	22 273	25 728			22 273	25 728	125
1995-05-01	38 820	44 841			38 820	44 841	126
2003-04-01	86 003	89 915			86 003	89 915	127
1996-02-01	21 424	24 747			21 424	24 747	128
2006-04-01	50 028	51 373			50 028	51 373	129
2006-04-01	148 267	152 230			148 267	152 230	130
2005-04-01	96 581	99 797			96 581	99 797	131
2006-04-01			$325 551	$334 899	325 551	334 899	132
1995-03-01	33 072	39 771			33 072	39 771	133
1994-09-01	8 113	9 768			8 113	9 768	134
1995-03-01	84 866	102 055			84 866	102 055	135
2006-04-01	322 585	332 244			322 585	332 244	136
1995-06-01	17 440	20 145			17 440	20 145	137
2002-03-01	667 235	706 758			667 235	706 758	138
2005-04-01	231 208	239 350			231 208	239 350	139
2003-04-01	364 361	380 951			364 361	380 951	140
2004-04-01	173 806	180 737			173 806	180 737	141
2005-04-01	58 670	60 988			58 670	60 988	142
2007-04-01	1 674 964	1 714 418			1 674 964	1 714 418	143
1995-03-01	119 919	144 209			119 919	144 209	144
1995-12-01	208 220	240 514			208 220	240 514	145
1996-02-01	45 180	52 187			45 180	52 187	146
1996-02-01	176 331	203 679			176 331	203 679	147
1996-03-01	199 801	230 789			199 801	230 789	148
1995-03-01	8 582	10 321			8 582	10 321	149
	43 327 330	45 711 412	6 718 724	6 497 499	50 046 054	52 208 911	

INVESTMENTS (cont'd)

BREAKDOWN (cont'd)

			Rate %
2	**Municipalities and Municipal Bodies** (cont'd)		
	Municipalities (cont'd)		
150	Comité d'enfouissement sanitaire Argenteuil/Deux-Montagnes (Lachute)	B	9,9821
151	Comité intermunicipal Deux-Montagnes (St-Eustache)	B	9,7125
152	Communauté urbaine de Québec (B.A.E.Q.M.)	B	7,445
153	Communauté urbaine de Québec (B.A.E.Q.M.)	B	7,3589
154	Communauté urbaine de Québec	B	7,4754
155	Communauté urbaine de Québec	B	8,3052

Less: Allowance for doubtful accounts

	Bonds and Notes		Loans and Advances		Total		
Maturity	1991	1990	1991	1990	1991	1990	
2009-04-01			$445 554	$445 554	$445 554	$445 554	150
2007-04-01			489 526	489 526	489 526	489 526	151
2002-03-01	$3 494 719	$3 695 982			3 494 719	3 695 982	152
2004-04-01	845 961	634 925			845 961	634 925	153
2004-04-01	610 570	880 025			610 570	880 025	154
2007-04-01			2 029 857	2 083 869	2 029 857	2 083 869	155
	4 951 250	5 210 932	2 964 937	3 018 949	7 916 187	8 229 881	
	48 278 580	50 922 344	9 683 661	9 516 448	57 962 241	60 438 792	
			489 000	489 000	489 000	489 000	
	$48 278 580	$50 922 344	$9 194 661	$9 027 448	$57 473 241	$59 949 792	

INVESTMENTS (cont'd)

BREAKDOWN (cont'd)

		Shares	
		1991	1990
3	**Individuals, corporations and other**		
	Individuals		
1	Students		
2	Fishermen		
3	Farm producers		
4	Less: Allowance for doubtful accounts		
	Corporations and other		
5	Permanent advances to Government employees (travelling expenses) and petty cash		
6	Oujébougoumou Cree Community Council		
7	Cooperatives		
8	Agricultural corporations		
9	Industrial corporations		
10	Mining corporations		
11	Tourist corporations		
12	Fonds d'aide aux victimes d'actes criminels		
13	Office Machines Maintenance and Repair Fund		
14	Land and Geographic Information Fund		
15	Distance Education Fund		
16	Québec Cadastre Reform Fund		
17	Government Documents Reproduction Fund		
18	Fonds de solidarité des travailleurs du Québec (F.T.Q.)	$10 000 000	$10 000 000
19	Fund of the Bureau de la Statistique du Québec		
20	Supplies and Furnishings Fund		
21	Communication Services Fund		
22	Telecommunications Services Fund		
23	Computer Hardware and Software Fund		
24	Government Air Service Fund		
25	Groupe Gérard Saucier Ltée		
26	Hospitals (working capital)		
27	Fishermen		
28	Snyder & Sons Inc.	101 625	101 625
29	Société de la Loterie Inter-Provinciale Inc.	1	1
30	Université de Sherbrooke		
		10 101 626	10 101 626
31	Less: Allowance for doubtful accounts		
		10 101 626	10 101 626
		$10 101 626	**$10 101 626**

Bonds and notes		Loans and advances		Total		
1991	1990	1991	1990	1991	1990	
		$86 716 737 (1)	$64 955 108	$86 716 737	$64 955 108	1
		20 054 585	21 940 798	20 054 585	21 940 798	2
		1 198 729 (1)	1 071 849	1 198 729	1 071 849	3
		107 970 051	87 967 755	107 970 051	87 967 755	
		32 706 751 (1)	25 374 127	32 706 751	25 374 127	4
		75 263 300	62 593 628	75 263 300	62 593 628	
		16 576 821 (1)	16 875 454	16 576 821	16 875 454	5
		5 000 000	5 000 000	5 000 000	5 000 000	6
		858 718	898 220	858 718	898 220	7
		1 165 337	436 943	1 165 337	436 943	8
		9 415 053 (1)	5 615 461	9 415 053	5 615 461	9
		1 905 154	1 786 959	1 905 154	1 786 959	10
		796 472	279 435	796 472	279 435	11
			100 000		100 000	12
		686 550	402 500	686 550	402 500	13
		448 436	548 436	448 436	548 436	14
			300 000		300 000	15
		1 100 000	1 700 000	1 100 000	1 700 000	16
		1 292 300	1 144 000	1 292 300	1 144 000	17
				10 000 000	10 000 000	18
		336 000	426 000	336 000	426 000	19
		5 095 000	4 615 000	5 095 000	4 615 000	20
		1 200 000		1 200 000		
			9 300 000		9 300 000	21
		21 657 904	22 332 904	21 657 904	22 332 904	22
		4 684 000	4 684 000	4 684 000	4 684 000	24
		3 500 000	3 500 000	3 500 000	3 500 000	25
		2 775 000	2 775 000	2 775 000	2 775 000	26
		7 159 696	7 600 429	7 159 696	7 600 429	27
				101 625	101 625	28
				1	1	29
		5 107 330	5 107 330	5 107 330	5 107 330	30
		90 759 771	95 428 071	100 861 397	105 529 697	
		3 143 101 (1)	2 778 063	3 143 101	2 778 063	31
		87 616 670	92 650 008	97 718 296	102 751 634	
		$162 879 970	$155 243 636	$172 981 596	$165 345 262	

(1) After writing off $1 580 199 for students, $112 480 for farm producers.

CONTINUITY OF THE ALLOWANCE FOR DOUBTFUL ACCOUNTS
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Balance at April 1 1990	Write-offs against the allowance	Balance after write-offs	Allowance at March 31 1991	Amount charged to expenditure
ACCOUNTS RECEIVABLE					
Departments:					
Affaires municipales	421		421	421	
Agriculture, Pêcheries et Alimentation	453	9	444	444	
Énergie et Ressources	355 (*)	295	60	60	
Enseignement supérieur et Science	163	24	139	139	
Forêts	636 (*)		636	1 212	576
Industrie, Commerce et Technologie	386		386	884	498
Justice	6 577		6 577	8 935	2 358
Loisir, Chasse et Pêche	348	243	105	105	
Main-d'oeuvre, Sécurité du revenu et Formation professionnelle	122 825	3 891	118 934	133 410	14 476
Organismes relevant de la ministre déléguée à la condition féminine	320		320	320	
Revenu	323 071	48 599	274 472	376 543	102 071
Santé et Services sociaux	145		145	505	360
Transports	154	104	50	50	
Travail	593	51	542	542	
Other (1)	215	67	148	148	
	456 662	53 283	403 379	523 718	120 339
LOANS AND ADVANCES					
Government enterprises:					
Société de développement industriel	2 126		2 126		(2 126)
Municipalities and municipal bodies:					
Comité intermunicipal Deux-Montagnes-Sud	489		489	489	
Individuals:					
Students	24 184	1 580	22 604	31 632	9 028
Fishermen	544		544	533	(11)
Farm producers	647	113	534	542	8
	25 375	1 693	23 682	32 707	9 025
Corporations and other:					
Agricultural corporations	163		163	163	
Industrial corporations	2 549		2 549	2 916	367
Other (1)	65		65	64	(1)
	2 777		2 777	3 143	366
	30 767	1 693	29 074	36 339	7 265
Total	487 429	54 976	432 453	560 057	127 604

(1) "Other" includes any department for which the allowance is less than $100 000 at the beginning and at the end of the fiscal year.

(*) An amount of $636 000 was transferred to the Ministère des Forêts in 1990-1991.

DEFERRED CHARGES
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Floatation costs, discounts and premiums	84 184	70 044
Discounts on treasury bills	29 157	33 973
	113 341	104 017

LIABILITIES
SHORT-TERM BORROWINGS
Fiscal year ended March 31, 1991

(in thousands of dollars)

Details	Issue	Repayment	Balance
In Canadian currency:			
Canadian Imperial Bank of Commerce	2 061 228	2 061 228	
Bank of Montreal	3 648 711	3 648 711	
Bank of Nova Scotia	305 395	305 395	
Banque Laurentienne du Canada	207 813	207 813	
National Bank of Canada	7 090 774	7 090 774	
Royal Bank of Canada	4 294 993	4 294 993	
Toronto Dominion Bank	8 702 050	8 702 050	
Caisse Centrale Desjardins du Québec	2 439 572	2 439 572	
Caisse de dépôt et placement du Québec	1 631 800	1 631 800	
Concept Techniques Institutionnelles Inc.	159 000	159 000	
Deragon Desjardins Langlois	116 535	116 535	
Distance Education Fund	3 300	3 300	
Telecommunications Services Funds	56 700	56 700	
Computer Services Fund	20 800	20 800	
Sinking Fund Relating to General and Vocational Colleges Borrowings	735 850	735 850	
Sinking Fund Relating to School Boards Borrowings	1 370 426	1 370 426	
Sinking Fund Relating to Québec Health and Social Services Agencies Borrowings	1 499 897	1 499 897	
Sinking Fund Relating to Québec borrowings	3 079 694	3 079 694	
Sinking Fund Relating to Loans Contracted by Québec University Establishments	521 100	521 100	
Land and Geographic Information Fund	2 500	2 500	
Special Olympic Fund	495 100	495 100	
Goyette Duhamel	20 000	20 000	
Hydro-Québec	314 250	314 250	
McNeil Mantha	8 000	8 000	
Merrill Lynch Canada Inc.	127 000	127 000	
Nesbitt Thompson Bongard Ltd.	50 000	50 000	
RBC Dominion Securities Inc.	562 135	562 135	
Richardson Greenshields of Canada Ltd.	190 850	190 850	
Scotia Mcleod	4 614 942	4 614 942	
Services Marchés des Capitaux	275 535	275 535	
Wood Gundy Inc.	1 374 637	1 374 637	
	45 980 587	**45 980 587**	

CONTINUITY OF THE CLEARING ACCOUNT FOR COLLECTED TAXES
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Various municipal-ities	Québec Cadastre Reform Fund	Special Olympic Fund	Régie des rentes du Québec	Other	Total
Opening balance	288 689	114	883	46 061	348	336 095
Receipts	353 355 (1)	6 720	105 416	2 399 050 (1)	3 104	2 867 645
Remittances	342 273	6 546	102 402	2 349 513	2 376	2 803 110
Closing balance	299 771	288	3 897	95 598	1 076	400 630

(1) Collection expenses of $4 531 492 for "Various municipalities" and $26 056 231 for the Régie des rentes du Québec, recorded in revenue item "Sale of goods and services", were deducted from receipts.

ACCOUNTS PAYABLE
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Transfers to		
School boards	903 209	600 808
Health and social services establishments	260 526	455 018
Educational institutions		
Colleges	107 121	83 528
Universities	116 014	25 073
Municipalities and municipal bodies	46 041	68 387
Government enterprises and agencies	380 416	339 151
Other beneficiaries	119 690	107 727
	1 933 017	1 679 692
Salaries, wages and fringe benefits	185 358	145 097
Suppliers and other	317 807	332 412
	2 436 182	2 157 201

ACCRUED INTEREST
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
In Canadian currency	1 204 932	1 164 480
In U.S. currency	134 437	113 529
In Federal Republic of Germany currency	20 645	31 882
In French currency	8 528	11 129
In Swiss currency	38 757	29 456
In Japanese currency	32 397	35 536
In United Kingdom currency	2 212	2 118
	1 441 908	1 388 130

CONTINUITY OF THE ALLOWANCE FOR LOSS ON STOCK INVESTMENTS

Fiscal year ended March 31, 1991

(in thousands of dollars)

	Opening balance	Operating deficit of enterprises in excess of share cost	Closing balance
Société nationale de l'amiante	80 202	(23 838)	56 364
Société des Traversiers du Québec	192	(192)	
	80 394	(24 030)	56 364

CONTINUITY OF THE RETIREMENT PLANS ACCOUNT

Fiscal year ended March 31, 1991

(in thousands of dollars)

	Opening balance			Closing balance	
	Before deducting the participation recorded in advance	Government participation recorded in advance	Participation and contribution in excess of pension and other benefits	Before deducting the participation recorded in advance	Government participation recorded in advance
RREGOP	9 072 390	541 742	1 167 341	10 548 463	850 474
TPP	3 739 434		436 334	4 175 768	
PPCT	246 483		29 758	276 241	
CSSP	932 355		65 578	997 933	
PPSQ	748 899		146 076	894 975	
PPMNA	3 026		(1 113)	1 913	
PPJCQ	60 956		10 272	71 228	
PPPOCS	93 082	1 408	19 492	114 239	3 073
	14 896 625	543 150	1 873 738 (*)	17 080 760	853 547

(*) See details on page 1-00.

RREGOP = Government and Public Employees Retirement Plan
TPP = Teachers Pension Plan
PPCT = Pension Plan of Certain Teachers
CSSP = Civil Service Superannuation Plan
PPSQ = Pension Plan for Members of the Sûreté du Québec
PPMNA = Pension Plan for Members of the National Assembly
PPJCQ = Pension Plan of the Judges of the Court of Québec.
PPPOCS = Pension Plan of Peace Officers in Correctional Services.

TREASURY BILLS, BONDS AND NOTES

Fiscal year ended March 31, 1991

(in thousands of dollars)

Summary

		In thousands of monetary units (1)	Total In Canadian equivalent
Treasury bills	CAN$	2 075 000	2 075 000
Bonds and notes			
In Canadian currency	CAN$	20 215 863	20 215 863
In U. S. currency	US$	4 561 840	5 285 804 (2)
In Federal Republic of Germany currency	DM	750 000	509 550 (2)
In Swiss currency	SF	1 469 160	1 169 599 (2)
In Japanese currency	Yen	120 000 000	984 720 (2)
In United Kingdom currency	PS	75 000	151 035 (2)
			28 316 571
Less: Sinking funds			754 864
			27 561 707
			29 636 707

(1) Foreign and Canadian monetary units take into account currency swap contracts.

(2) Foreign monetary units are translated into their Canadian equivalent at the rate in effect on March 31, 1991 as follows:

In U. S. currency, U. S. Dollar = 1,1587
In Federal Republic of Germany currency, Deutsche Mark = 0,6794
In Swiss currency, Swiss Franc = 0,7961
In Japanese currency, Yen = 0,008206
In United Kingdom currency, Pound Sterling = 2,0138

TREASURY BILLS

(in thousands of dollars)

IN CANADIAN CURRENCY

Maturity date	Date of issue	Rate %	Amount
1991-04-04	1990-10-04	12,1322	50 000
1991-04-04	1991-01-04	11,3149	125 000
1991-04-11	1991-01-10	11,1776	125 000
1991-04-18	1991-01-17	11,1776	125 000
1991-04-25	1991-01-24	10,7428	125 000
1991-05-02	1990-11-01	12,3587	50 000
1991-05-02	1991-01-31	10,5053	125 000
1991-05-09	1991-02-07	10,3335	125 000
1991-05-16	1991-02-14	10,3307	125 000
1991-05-23	1991-02-21	9,9384	125 000
1991-05-30	1991-02-28	9,7578	50 000
1991-05-30	1991-02-28	9,7584	125 000
1991-06-06	1990-12-06	11,7048	50 000
1991-06-06	1991-03-07	9,7915	50 000
1991-06-06	1991-03-07	9,7897	125 000
1991-06-13	1991-03-14	9,7410	50 000
1991-06-13	1991-03-14	9,7425	125 000
1991-06-20	1991-03-21	9,7463	125 000
1991-06-27	1991-03-28	9,7327	125 000
1991-07-04	1991-01-04	11,1595	50 000
1991-08-01	1991-02-07	9,7755	50 000
1991-09-05	1991-03-07	9,7922	50 000
Total of treasury bills			2 075 000

BONDS AND NOTES

NEGOTIABLE BONDS

IN CANADIAN CURRENCY

Maturity date	Year of issue	Rate %	Amount
1991-06-01	1966	6,000	31 307
1991-06-01	1970	9,250	720
1991-06-23	1981	15,250	50 000
1991-08-01	1967	6,750	34 599
1991-08-01	1970	9,250	436
1991-09-24	1986	9,000	50 000
1991-09-30	1981	13,750	100 000
1991-10-01	1966	6,500	36 026
1992-04-01	1967	6,250	39 395
1992-06-01	1967	6,500	23 509
1992-08-01	1970	9,750	19 461
1992-08-01	1974	9,750	19 070
1992-08-01	1976	9,750	74 462
1992-10-01	1971	8,375	47 750
1992-11-23	1982	13,750	50 000
1992-12-22	1982	12,750	160 000
1993-03-15	1983	12,350	50 000
1993-04-01	1981	17,250	100 000
1993-04-07	1983	12,000	169 749
1993-07-06	1983	12,000	50 000
1993-08-01	1972	8,375	43 747

NEGOTIABLE BONDS

IN CANADIAN CURRENCY (cont'd)

Maturity date	Year of issue	Rate %	Amount
1993-08-25	1983	12,500	150 000
1993-09-15	1968	7,500	27 954
1993-11-05	1980	13,250	34 039
1993-11-07	1981	15,000	98 300
1993-11-07	1981	15,000	100 000
1993-12-05	1983	12,125	125 000
1993-12-05	1983	12,125	75 000
1994-02-08	1973	8,000	42 652
1994-02-08	1971	8,000	37 854
1994-02-27	1984	12,250	132 000
1994-02-27	1984	12,250	62 192
1994-05-25	1984	14,000	50 000
1994-05-27	1976	10,250	50 000
1994-05-27	1976	10,250	50 000
1994-08-31	1984	13,250	150 000
1994-10-01	1968	7,500	29 200
1994-10-01	1968	7,000	24 925
1994-10-17	1979	11,250	75 000
1994-11-29	1984	12,500	155 000
1994-11-29	1984	12,500	75 000
1994-12-22	1981	13,250	32 000
1994-12-22	1981	13,250	116 052
1994-12-22	1980	13,250	62 885
1994-12-22	1980	13,250	135 458
1994-12-28	1984	12,150	75 000
1995-01-01	1973	8,000	44 105
1995-01-15	1985	12,000	150 000
1995-05-28	1980	12,780	200 000
1995-06-26	1985	10,500	109 000
1995-06-26	1989	10,500	121 570
1995-09-05	1973	8,750	46 110
1995-10-01	1970	9,500	33 234
1995-11-19	1974	10,250	58 364
1995-11-19	1975	10,250	74 000
1995-11-19	1976	10,250	95 345
1995-12-02	1975	9,500	38 500
1995-12-02	1970	9,500	21 627
1995-12-22	1980	13,750	62 000
1995-12-22	1981	13,750	93 000
1995-12-22	1980	13,750	63 000
1995-12-22	1981	13,750	82 000
1996-03-12	1990	10,750	400 000
1996-03-15	1972	8,000	42 367
1996-06-18	1981	16,500	149 015
1996-09-02	1986	9,000	122 000
1996-09-02	1986	9,000	75 000
1996-09-02	1986	9,000	190 000
1996-09-02	1986	9,000	50 000
1996-10-08	1980	13,400	200 000
1996-10-20	1981	17,250	149 656
1996-10-20	1981	17,250	50 000
1996-11-01	1976	10,150	8 921
1996-11-06	1976	10,250	50 000
1996-12-15	1971	7,750	24 594
1996-12-16	1977	9,750	125 000
1996-12-16	1978	9,750	110 000
1997-01-15	1985	10,500	100 000
1997-01-29	1987	9,000	150 000

BONDS AND NOTES (cont'd)

(in thousands of dollars)

NEGOTIABLE BONDS

IN CANADIAN CURRENCY (cont'd)

Maturity date	Year of issue	Rate %	Amount
1997-02-10	1987	8,500	164 000
1997-02-10	1987	8,500	100 000
1997-02-10	1987	8,500	50 000
1997-03-22	1982	16,500	174 197
1997-03-22	1977	9,750	1
1997-06-04	1987	10,000	75 000
1997-06-04	1987	10,000	50 000
1997-07-15	1977	9,750	100 000
1997-07-15	1977	9,750	100 000
1997-08-15	1980	12,150	200 000
1997-11-01	1977	9,800	8 921
1998-02-01	1978	10,000	600
1998-03-25	1991	7,285	102 000
1998-04-01	1978	10,250	51 000
1998-04-07	1988	10,250	199 000
1998-04-07	1988	10,250	75 000
1998-04-07	1988	10,250	200 000
1998-04-07	1988	10,250	50 000
1998-04-07	1988	10,250	437 633
1998-04-07	1988	10,250	150 000
1998-06-12	1978	10,000	100 000
1998-06-12	1978	10,000	100 000
1998-06-19	1986	9,250	120 000
1998-06-19	1988	9,250	100 000
1998-07-07	1986	9,750	125 000
1998-07-31	1985	10,750	50 000
1998-07-31	1987	10,750	24 345
1998-11-01	1978	10,350	8 921
1998-11-30	1988	10,500	250 000
1998-12-15	1973	8,500	44 491
1999-02-01	1979	10,550	600
1999-03-01	1974	8,625	42 367
1999-05-01	1979	10,700	57 295
1999-05-01	1979	10,700	44 820
1999-09-04	1975	10,750	67 660
1999-09-04	1974	10,750	33 898
1999-09-04	1976	10,750	78 937
1999-09-04	1974	10,375	2 120
1999-09-04	1974	10,750	35 000
1999-11-01	1979	12,000	15 000
2000-02-01	1980	12,850	600
2000-04-26	1989	10,000	150 000
2000-04-26	1989	10,000	500 000
2000-04-26	1990	10,000	179 981
2000-04-26	1990	10,000	91 808
2000-08-16	1990	11,500	250 000
2000-09-09	1975	9,500	1 288
2000-09-09	1975	10,500	53 779
2000-10-16	1978	10,000	125 000
2000-11-10	1976	9,875	406
2000-11-10	1975	9,875	750
2001-01-15	1985	10,500	225 000
2001-01-15	1991	10,500	150 000
2001-02-01	1981	13,770	600
2001-02-15	1990	11,750	100 000
2001-03-01	1976	9,375	1 435
2001-03-15	1977	9,750	60 000
2001-05-04	1976	10,250	91 268
2001-05-04	1976	10,250	114 812
2002-02-01	1982	16,900	600
2002-06-15	1979	10,350	150 000
2002-12-15	1978	10,000	150 000

NEGOTIABLE BONDS

IN CANADIAN CURRENCY (cont'd)

Maturity date	Year of issue	Rate %	Amount
2002-12-15	1979	10,000	150 000
2002-12-22	1982	13,250	40 000
2003-04-07	1983	13,000	50 841
2003-04-07	1984	13,000	89 085
2003-04-07	1984	13,000	71 720
2003-04-07	1984	13,000	50 000
2003-04-17	1979	10,625	150 000
2004-05-31	1984	14,625	150 000
2004-09-24	1979	10,900	125 000
2004-11-29	1984	12,750	95 000
2004-11-29	1984	12,750	75 000
2004-11-29	1985	12,750	100 000
2004-12-27	1979	11,700	75 000
2004-12-28	1984	12,600	75 000
2005-06-30	1985	12,250	100 000
2005-10-03	1985	11,375	75 000
2006-05-01	1986	9,500	100 000
2006-07-07	1986	10,000	75 000
2009-04-01	1988	11,000	201 000
2009-04-01	1988	11,000	75 000
2009-04-01	1988	11,000	250 000
2009-04-01	1988	11,000	100 000
2009-04-01	1988	11,000	25 000
2009-04-01	1989	11,000	50 000
2009-04-01	1988	11,000	96 967
2009-04-01	1988	11,000	125 000
2009-06-26	1985	10,750	171 000
2009-06-26	1985	10,750	50 000
2010-06-28	1989	10,000	500 000
2011-03-28	1991	10,750	75 000
2011-09-02	1986	9,500	178 000
2011-09-02	1986	9,500	75 000
2011-09-02	1986	9,500	60 000
2011-09-02	1987	9,500	50 000
2012-02-10	1987	9,000	161 000
2012-06-04	1987	10,500	100 000
2012-06-04	1987	10,500	96 965
2012-10-09	1987	11,875	100 000
2014-06-01	1989	10,500	125 000
2015-07-27	1990	11,000	50 000
			16 750 861

NON-NEGOTIABLE BONDS

IN CANADIAN CURRENCY (cont'd)

Government of Canada			
Aid to promote employment			
various dates			
1991-1996	1971-1976	6,75 - 8,3919	210 916
Canada Pension Plan			
various dates			
1991-2010	1971-1990	6,75 - 17,51	136 076
			346 992

BONDS AND NOTES (cont'd)

(in thousands of dollars)

RETRACTABLE BONDS

IN CANADIAN CURRENCY (cont'd)

Maturity date	Year of issue	Rate %	Amount
Québec savings bonds			
1993-06-01	1983	11,75 - 8,50	165 938
1994-06-01	1984	11,75 - 8,50	251 526
1995-06-01	1980	19,50 - 10,50	267 329
1995-06-01	1985	10,50 - 7,50	122 122
1996-06-01	1981	19,50 - 10,50	87 634
1996-06-01	1986	10,50 - 6,50	101 983
1996-06-01	1989	10,50 - 6,00	137 369
1997-06-01	1982	16,50 - 10,50	263 887
1997-06-01	1987	10,50 - 6,00	99 322
1998-06-01	1988	10,50 - 6,00	106 970
2000-06-01	1990	12,00	361 369
			1 965 449
Total of bonds			19 063 302

NOTES

IN CANADIAN CURRENCY (cont'd)

Government of Canada Special areas			
2002 - 2009-04-01	1972 - 1979	7,18 - 10,07	105 243
Canada Mortgage and Housing Corporation			
2013 - 2017-03-01	1963 - 1967	5,125 - 5,750	34 646
Concordia University		5,125 - 5,750	
1992 - 1994-03-01	1969	8,000	1 680
Discounted borrowing			
1991 - 1992-06-14	1982	8,500	18 084
Total of notes			159 653
Total of bonds and notes			19 222 955
PLUS: FOREIGN CURRENCY SWAP CONTRACTS IN CANADIAN CURRENCY			
United States currency (US$870 975)			1 097 715
Federal Republic of Germany currency (500 000 DM)			336 762
Japanese currency (16 130 000 Yens)			140 790
			1 575 267
LESS: CURRENCY SWAP CONTRACTS			
In United States currency			582 359
			992 908
Total in Canadian currency			20 215 863

NEGOTIABLE BONDS

IN UNITED STATES CURRENCY

Maturity date	Year of issue	Rate %	Par value: In foreign monetary units (1)	Par value: In Canadian currency equivalent (2)
In the United States			US$	
1993-10-01	1983	12,125	100 000	
1993-11-15	1973	8,250	350	
1994-09-15	1984	12,750	100 000	
1995-01-03	1974	10,000	3 000	
1995-07-15	1975	9,375	1 000	
1995-07-15	1975	9,375	14 000	
1997-03-01	1967	5,875	35 718	
1997-06-01	1971	9,000	58 386	
1997-06-01	1972	8,125	72 000	
1999-04-01	1989	9,375	250 000	
1999-05-01	1969	7,875	30 618	
2000-03-01	1990	9,125	500 000	
2000-05-15	1975	9,875	83 788	
2001-06-15	1976	9,500	84 993	
2003-04-01	1973	7,900	105 651	
2013-10-01	1983	13,000	100 000	
2014-09-15	1984	13,250	150 000	
2015-06-15	1985	11,000	200 000	
2026-12-01	1986	8,625	300 000	
			2 189 504	
In Europe				
1992-02-25	1985	8,144	117 773	
1993-07-01	1981	14,750	70 240	
1994-02-01	1984	12,250	130 000	
1995-01-10	1985	8,250	56 037	
1995-01-29	1985	8,050	56 529	
1995-05-24	1983	10,000	50 000	
1995-11-01	1977	9,000	34 800	
1998-04-07	1988	9,000	200 000	
2001-03-12	1986	7,150	105 646	
2016-04-01	1986	9,000	250 000	
			1 071 025	
Total of bonds			3 260 529	

(1) In thousands of monetary units

(2) Foreign monetary units are translated into their Canadian equivalent at the rate in effect on March 31, 1991.

(in thousands of dollars)

NOTES

IN UNITED STATES CURRENCY (cont'd)

Maturity date	Year of issue	Rate %	Par value In foreign monetary units (1)	 In Canadian currency equivalent (2)
Medium-term notes			US$	
1996-2002	1991	8,14 - 8,93	134 000	
In Europe				
1991 - 1994-06-15	1979	9,750	44 800	
1997-05-31	1985	11,000	36 500	
1998-01-16	1991	7,325	100 000	
2001-10-23	1986	8,500	300 000	
Total of notes			481 300	
Total of bonds and notes			3 875 829	
PLUS: FOREIGN CURRENCY SWAP CONTRACTS IN UNITED STATES CURRENCY				
In Canadian currency (CAN$582 359)			502 445	
In French currency (800 000 FF)			157 558	
In Swiss currency (400 000 SF)			316 805	
In Japanese currency (117 047 097 Yens)			878 513	
			1 855 321	
LESS: CURRENCY SWAP CONTRACTS				
In Canadian currency			870 975	
In Swiss currency			298 335	
			1 169 310	
			686 011	
Total in United States currency			4 561 840	5 285 804

NEGOTIABLE BOND

IN FEDERAL REPUBLIC OF GERMANY CURRENCY

Maturity date	Year of issue	Rate %	In foreign monetary units (1)	In Canadian currency equivalent (2)
			DM	
1991-04-15	1983	7,500	200 000	
1991-09-01	1981	10,750	150 000	
1992-02-15	1982	10,125	150 000	
1995-02-15	1985	7,625	200 000	
1997-04-01	1987	6,000	300 000	
1998-03-01	1986	6,500	300 000	
Total of bonds			1 300 000	

NOTES

IN FEDERAL REPUBLIC OF GERMANY CURRENCY (cont'd)

Maturity date	Year of issue	Rate %	Par value In foreign monetary units (1)	Par value In Canadian currency equivalent (2)
			DM	
1992-02-17	1982	10,650	150 000	
Total of bonds and notes			1 450 000	
LESS: CURRENCY SWAP CONTRACTS				
In Canadian currency			500 000	
In Swiss currency			200 000	
			700 000	
Total in Federal Republic of Germany currency			750 000	509 550
NEGOTIABLE BOND				
IN FRENCH CURRENCY			FF	
2001-05-22	1986	7,875	800 000	
LESS: CURRENCY SWAP CONTRACTS				
In United States currency			800 000	
Total in French currency				
NEGOTIABLE BONDS				
IN SWISS CURRENCY			SF	
1991 - 1998-11-20	1986	4,875	122 000	
2001-03-14	1991	6,750	200 000	
1991 - 2003-07-15	1987	5,000	200 000	
1991 - 2005-11-06	1985	5,500	195 000	
1991 - 2006-11-20	1986	5,250	125 000	
1996 - 2008-04-07	1988	5,000	200 000	
Total of bonds			1 042 000	

BONDS AND NOTES (cont'd)

(in thousands of dollars)

			Par value	
Maturity date	Year of issue	Rate %	In foreign monetary units (1)	In Canadian currency equivalent (2)
NOTES				
IN SWISS CURRENCY (cont'd)				
			SF	
1996-01-15	1991	7,750	200 000	
Total of bonds and notes			1 242 000	
PLUS: FOREIGN CURRENCY SWAP CONTRACTS IN SWISS CURRENCY				
In United States currency (US$298 335)			456 800	
In Federal Republic of Germany currency (200 000 DM)			170 360	
			627 160	
LESS: CURRENCY SWAP CONTRACTS				
In United States currency			400 000	
			227 160	
Total in Swiss currency			1 469 160	1 169 599
NEGOTIABLE BONDS				
IN JAPANESE CURRENCY			Yen	
1991 - 1995-06-07	1985	7,000	30 000 000	
1997-05-07	1987	5,000	30 000 000	
1998-06-03	1986	6,000	20 000 000	
2000-10-30	1990	9,000	20 000 000	
2001-02-28	1991	8,000	8 000 000	
2001-03-22	1991	7,150	8 550 000	
2001-03-28	1991	7,350	9 500 000	
Total of bonds			126 050 000	
NOTES				
IN JAPANESE CURRENCY				
1992-11-30	1989	6,100	5 000 000	
1992 - 1996-06-25	1986	6,500	15 000 000	
1997-10-27	1987	5,700	11 130 000	
1999-11-08	1989	5,450	5 000 000	
2001-03-15	1991	7,100	5 000 000	
1998 - 2003-04-25	1988	5,500	20 000 000	
1997 - 2009-10-31	1986	6,400	20 000 000	
1998 - 2012-05-25	1987	5,300	30 000 000	
Total of notes			111 130 000	
Total of bonds and notes			237 180 000	

NOTES (cont'd)

IN JAPANESE CURRENCY (cont'd)

			Par value	
Maturity date	Year of issue	Rate %	In foreign monetary units (1)	In Canadian currency equivalent (2)
PLUS: FOREIGN CURRENCY SWAP CONTRACTS IN JAPANESE CURRENCY			Yen	
In Australian currency (AUS$150 000)			15 997 097	
LESS: CURRENCY SWAP CONTRACTS				
In Canadian currency			16 130 000	
In United States currency			117 047 097	
			133 177 097	
			(117 180 000)	
Total in Japanese currency			120 000 000	984 720
NEGOTIABLE BOND				
IN UNITED KINGDOM CURRENCY			PS	
2020-03-15	1984	12,250	50 000	
NOTE				
IN UNITED KINGDOM CURRENCY				
1992-07-09	1982	15,000	25 000	
Total in United Kingdom currency			75 000	151 035
NEGOTIABLE BONDS				
IN AUSTRALIAN CURRENCY			AUS$	
1998-11-29	1988	6,670	100 000	
1999-11-08	1989	7,270	50 000	
			150 000	
LESS: CURRENCY SWAP CONTRACTS				
In Japanese currency			150 000	
Total in Australian currency				

SINKING FUNDS
Fiscal year ended March 31, 1991

(in thousands of dollars)

Changes

	Total
Opening balance	613 500
Plus: Payments from the Consolidated Revenue Fund	69 382
Net revenue (*)	76 134
	145 516
Less: Funds used to repay specific borrowings	4 152
Closing balance	754 864

Position as at March 31, 1991

Investments		
Treasury bills		
Gouvernement du Québec		44 022
Government of Canada		9 541
		53 563
Deposit certificates		2 400
Bonds		
Gouvernement du Québec	482 173	
Government of Canada	23 100	
Guaranteed by the Gouvernement du Québec	161 747	
Société d'habitation du Québec	8 214	675 234
		731 197
Cité de St-Lambert 3,50% 1989 - 1995-03-01		71
		731 268
Unrealized exchange loss		4 255
		735 523
Other assets		
Cash	254	
Accrued interest	19 052	
Deferred charges - Forward exchange contracts	64	19 370
		754 893
Accounts payable		29
		754 864

(*) Includes an exchange loss of $384 401 representing the amortization of the unrealized loss of $4 639 723 on investments in foreign currency, revalued at rates in effect on March 31, 1991.

SOURCE AND APPLICATION OF SINKING FUNDS
Fiscal year ended March 31, 1991

(in thousands of dollars)

Source of funds	
Received from the Consolidated Revenue Fund and revenue from investments	145 516
Securities matured or sold	7 879 330
	8 024 846
Increase in accounts payable	18
	8 024 864
Applications of funds	
Purchase of bonds and notes	8 015 237
Funds used to repay specific borrowings	4 152
	8 019 389
Increase in bank balance	125
Decrease in deferred revenues on forward exchange contracts	463
Increase in accrued interest	4 887
	8 024 864

SUMMARY SCHEDULE OF TREASURY BILLS, BONDS AND NOTES
at March 31, 1991

(in thousands of dollars)

Maturity	In Canadian currency (1)	In U. S. currency (1)	In Federal Republic of Germany currency (1)	In Japanese currency (1)	In United Kingdom currency (1)	In Swiss currency (1)	Total
1992	3 238 557	206 704	305 730				3 750 991
1993	937 443	99 252			50 345		1 087 040
1994	1 720 370	386 864					2 107 234
1995	1 855 072	160 577	67 940			68 219	2 151 808
1996	1 464 432	631 357					2 095 789
	9 215 874	1 484 754	373 670		50 345	68 219	11 192 862
1997 - 2001	8 110 270	2 238 678	135 880	600 433		283 945	11 369 206
2002 - 2006	1 849 292	535 906		223 614		558 703	3 167 515
2007 - 2011	1 706 178	29 547		135 317		258 732	2 129 774
2012 - 2016	826 795	299 374		25 356			1 151 525
2017 and later	132	525 003			100 690		625 825
TOTAL	21 708 541	5 113 262	509 550	984 720	151 035	1 169 599	29 636 707

NOTE: This schedule takes into account an amount of $2 075,0 million in 1992 for treasury bills and it was drawn up considering, for retractable bonds, expected reimbursements of $393,1 million in 1992, $314,5 million in 1993, $336,5 million in 1994, $287,3 million in 1995 and $254,4 million in 1996. However, amounts in Canadian and U. S. currency take into account sinking funds as well as future contributions to those funds, thus reducing the balance at maturity.

(1) The amounts presented by currency are shown after taking into account currency swap contracts and their Canadian equivalent is determined by the exchange rate at March 31, 1991.

COMMITMENTS

(in thousands of dollars)

	Details on page	Authorized by the Government (2)	Authorized by the Minister (3)	1991	1990
FOR TRANSFER PAYMENTS					
For repayment of the principal of borrowings made for capital expenditures (1)					
School boards	3-47	23 831	2 634 865	2 658 696 (7)	2 521 755
General and vocational colleges (CEGEPS)	3-51	70 444	991 135	1 061 579 (7)	962 427
Universities	3-52	536 520	664 315	1 200 835 (7)	1 107 733
Health and social services establishments	3-53	172 946 (4)	1 995 900	2 168 846 (7)	1 979 758
Municipalities and municipal bodies	3-62	3 907 827		3 907 827	3 546 145
Government enterprises and agencies and various other bodies	3-65	186 159		186 159	169 847
		4 897 727	6 286 215	11 183 942 (5)	10 287 665
FOR CAPITAL EXPENDITURES					
School boards	3-47		286 048	286 048	241 890
General and vocational colleges (CEGEPS)	3-51		63 535	63 535	62 471
Health and social services establishments	3-53		583 610	583 610	372 820
Municipalities and municipal bodies	3-66				
Waterworks, sewers and other		554 339		554 339	426 922
Water purification		909 629		909 629	1 065 300
Government enterprises and agencies and various other bodies	3-70	159 393		159 393	106 249
		1 623 361	933 193	2 556 554	2 275 652
OTHER COMMITMENTS (contingent commitments for accumulated sick leave)				438 648	411 905
				14 179 144 (6)	12 975 222

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(1) Borrowings in foreign currency are shown at the Canadian equivalent of par value, at the exchange rate in effect on March 31.

(2) Authorized by the Government and/or the Conseil du trésor.

(3) Authorized by the Minister of Higher Education and Science, or the Minister of Education, or the Minister of Health and Social Services.

(4) Not including $183 634 386 ($186 503 495 in 1990) for health and social services establishments in regard to completed projects, debts for which no assignment or transfer of grant was authorized to guarantee payment.

(5) See summary schedule on the following page.

(6) These financial commitments will be liquidated out of the annual appropriations authorized by the National Assembly.

(7) After deducting the accumulated revenues from the sinking fund relating to borrowings of school boards: $ 4 963 342 ($546 289 in 1990); general and vocational colleges: $1 925 874 ($3 676 732 in 1990); universities: $7 238 717 ($4 477 987 in 1990) and health and social services establishments: $2 598 810 ($1 085 280 in 1990).

SUMMARY SCHEDULE OF COMMITMENTS FOR REPAYMENT OF THE PRINCIPAL OF BORROWINGS FOR CAPITAL EXPENDITURES

At March 31, 1991

(in thousands of dollars)

Maturity	School boards	General and vocational colleges	Univer-sities	Health and social services establish-ments	Municipal-ities and municipal bodies	Government enterprises and agencies	Total
1992	612 502 (1) (*)	351 397 (1) (*)	319 902 (1) (*)	797 987 (1) (*)	446 692 (*)	12 961 (*)	2 541 441
1993	258 289	132 281	101 707	208 464	421 235	16 874	1 138 850
1994	372 330	87 332	147 819	236 244	399 625	20 908	1 264 258
1995	255 412	79 396	65 558	161 925	188 803	13 027	764 121
1996	279 445	123 502	179 074	186 117	457 761	54 027	1 279 926
1992--1996	1 777 978 (1) (*)	773 908 (1) (*)	814 060 (1) (*)	1 590 737 (1) (*)	1 914 116 (*)	117 797 (*)	6 988 596
1997--2001	553 858	209 130	244 923	352 328	1 258 584	63 362	2 682 185
2002--2006	132 279	36 610	85 394	110 593	291 153		656 029
2007--2011	183 863	35 115	51 439	59 910	221 921	5 000	557 248
2012--2016	8 551	5 607	2 212	11 298	109 995		137 663
2017--2021	1 809	800	2 807	9 497	63 139		78 052
2022--2026	358	164		14 053	26 821		41 396
2027--2031		245		18 942	18 635		37 822
2032--2036				1 488	3 463		4 951
	2 658 696 (1) (*)	1 061 579 (1) (*)	1 200 835 (1) (*)	2 168 846 (1) (*)	3 907 827 (*)	186 159 (*)	11 183 942

(*) Including short-term borrowings of $340 468 000 by school boards, $146 832 000 by general and vocational colleges, $229 288 971 by universities, $511 659 000 by health and social services establishments, $160 614 127 by municipalities and municipal bodies and of $10 631 339 by Government enterprises and agencies and various other bodies, which will be converted into long-term financing upon completion of projects in process or upon refinancing of completed projects.

(1) After deducting the accumulated revenues from the sinking fund relating to borrowings of school boards: $4 963 342; general and vocational colleges: $1 925 874; universities: $7 238 717; and health and social services establishments: $2 598 810.

NOTE: The schedule is determined according to the dates shown on the bonds or notes; however, the amount may be refinanced at maturity, changing accordingly the schedule shown above.

BREAKDOWN OF COMMITMENTS
SCHOOL BOARDS

(in thousands of dollars)

References: A: For repayment of the principal of borrowings relating to capital expenditures:

A-1: Authorized by the Government.
A-2: Authorized by the Minister of Education.

B: For capital expenditures: bank lines of credit authorized by the Minister of Education.

Regional and local	A-1	A-2	Sub-total	B	1991	1990
Chambly:	1 626	59 069	60 695	996	61 691	57 160
Jacques-Cartier	785	10 612	11 397	895	12 292	11 911
Mont-Fort		7 982	7 982	566	8 548	7 922
St-Exupéry		7 521	7 521	10	7 531	7 687
Taillon		12 353	12 353	498	12 851	12 731
Varennes		25 162	25 162	2 229	27 391	25 555
Châteauguay-Valley:	80	5 433	5 513	195	5 708	5 688
Lac-St-Louis-de-Châteauguay		1 035	1 035	462	1 497	1 403
Ormstown		1 663	1 663	227	1 890	1 666
Chaudière:	689	19 396	20 085	3 238	23 323	22 531
Beauceville		2 334	2 334	76	2 410	2 164
des Cèdres		2 789	2 789	242	3 031	2 979
des Érables		10 670	10 670	262	10 932	9 852
Langevin		3 551	3 551	408	3 959	3 036
St-Joseph		3 750	3 750	721	4 471	3 963
Chauveau:	802	17 186	17 988		17 988	16 811
Ancienne-Lorette		11 106	11 106	19	11 125	11 382
La Jeune-Lorette		14 563	14 563	73	14 636	14 435
Montcalm		2 452	2 452	49	2 501	2 482
Bedford		7 189	7 189	274	7 463	7 140
Eastern Québec:		4 254	4 254	1 545	5 799	5 418
Greater Québec		1 587	1 587	1 292	2 879	2 182
Greater Seven-Islands		1 825	1 825	112	1 937	1 693
Saguenay				1 180	1 180	519
St-Maurice		1 311	1 311	1 160	2 471	1 533
Gaspésia Prot.:		3 074	3 074	81	3 155	3 015
Bonaventure		1 978	1 978	106	2 084	882
Gaspé		619	619	335	954	583
Lac-St-Jean:		15 963	15 963	551	16 514	15 325
Alma		4 560	4 560	500	5 060	3 732
Belle-Rivière		2 660	2 660	13	2 673	2 247
Delisle		4 158	4 158	529	4 687	4 491
Louis-Fréchette:	1 621	24 411	26 032	748	26 780	25 810
Abénakis		4 026	4 026	181	4 207	4 000
Bellechasse		2 817	2 817	13	2 830	2 908
Élan		3 780	3 780	249	4 029	3 103
Nouvelle-Beauce		4 179	4 179	856	5 035	3 765
Pointe-Lévy		7 194	7 194	12	7 206	6 969
Mauricie:	1 508	22 680	24 188	450	24 638	24 320
Grand-Mère		4 419	4 419	140	4 559	3 997
Normandie		3 579	3 579	654	4 233	3 849
Shawinigan		1 920	1 920	451	2 371	2 159
Val-Mauricie		5 114	5 114	159	5 273	4 586
Péninsule:	1 030	12 853	13 883	284	14 167	14 279
Des Anses		2 044	2 044	98	2 142	1 521
Forillon		1 493	1 493	96	1 589	1 523
Grande-Hermine		3 283	3 283	146	3 429	2 972
Rocher-Percé		3 752	3 752	3	3 755	3 767

BREAKDOWN OF COMMITMENTS (cont'd)
SCHOOL BOARDS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990
Provencher:	935	7 381	8 316	288	8 604	8 504
Lac-St-Pierre		2 521	2 521	84	2 605	2 407
Les Becquets		1 187	1 187	31	1 218	1 174
Port-Royal		3 742	3 742	614	4 356	4 166
South Shore Prot.:	311	7 622	7 933	2 503	10 436	9 649
Richelieu-Valley		1 552	1 552	85	1 637	1 506
St-Lawrence Prot.		4 328	4 328	914	5 242	4 847
South Central		1 835	1 835	308	2 143	2 012
Tardivel:		10 219	10 219	525	10 744	8 957
Grand-Bois		2 410	2 410	188	2 598	2 441
Mgr-Vachon		2 755	2 755	2 751	5 506	5 003
Portneuf		2 402	2 402	58	2 460	2 078
Vaudreuil-Soulanges:		19 524	19 524	427	19 951	19 660
Île-Perrot		4 872	4 872	2 041	6 913	5 617
Soulanges		2 492	2 492	1 635	4 127	2 451
Vaudreuil		2 398	2 398	3 136	5 534	3 363
Western Québec Prot.:		6 113	6 113	266	6 379	6 312
Greater Hull		4 806	4 806	409	5 215	5 071
North Western Québec				844	844	767
Pontiac		1 176	1 176	142	1 318	1 247
Yamaska:	432	21 942	22 374	369	22 743	22 157
Argile-Bleu		15 982	15 982	1 523	17 505	17 157
St-Hyacinthe		7 433	7 433	85	7 518	7 465
Val-Monts		4 192	4 192	195	4 387	4 308
Integrated:						
Abitibi	193	10 888	11 081	4	11 085	10 807
Asbesterie		8 414	8 414	170	8 584	8 407
Aylmer	2 104	29 724	31 828	5 018	36 846	33 439
Baie-Comeau		98	98	105	203	171
Baie-des-Chaleurs		4 930	4 930	317	5 247	4 524
Baie-des-Ha!Ha!		10 938	10 938	550	11 488	11 192
Barraute-Senneterre	47	5 150	5 197	1 299	6 496	6 059
Beauport		31 762	31 762	1 798	33 560	27 336
Bersimis		4 672	4 672	57	4 729	4 455
Berthier-Nord-Joli		10 321	10 321	8 229	18 550	17 299
Black-Lake-Disraëli		5 658	5 658	1 605	7 263	5 862
Brossard		19 760	19 760	3 484	23 244	21 213
Des Cantons	165	31 838	32 003	1 364	33 367	32 836
Chapais-Chibougamau		6 132	6 132		6 132	6 006
Charlesbourg	135	10 245	10 380		10 380	8 443
Châteauguay	80	12 973	13 053	46	13 099	13 052
Chavigny		11 658	11 658		11 658	11 685
Des Chênes		28 742	28 742	1 576	30 318	29 055
Chicoutimi	1 109	20 135	21 244	8 269	29 513	24 094
Chomedey-de-Laval	502	26 194	26 696	2 607	29 303	27 505
Chutes-de-la-Chaudière		38 876	38 876	3 627	42 503	35 470
Chutes-Montmorency		8 431	8 431	398	8 829	8 005
Coaticook		2 435	2 435	547	2 982	2 601
Commission des écoles catholiques de Québec		48 277	48 277	4 446	52 723	50 855
Côte-de-Beaupré		6 100	6 100	117	6 217	6 100
Côte-du-Sud		24 028	24 028	1 832	25 860	24 609
Crie		2 606	2 606	3 478	6 084	4 180
Davignon		11 261	11 261	1 894	13 155	9 914
Des Découvreurs		44 346	44 346	1 101	45 447	44 205
De la Jonquière	827	35 716	36 543	2 103	38 646	34 576
Des Basques		1 883	1 883		1 883	1 491

BREAKDOWN OF COMMITMENTS (cont'd)
SCHOOL BOARDS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990
Des Cascades-L'Achigan		12 500	12 500	2 584	15 084	12 310
Des Frontières		916	916	9	925	764
Des Îlets		27 359	27 359	2 802	30 161	29 234
Des Mille-Îles	124	31 287	31 411	8 077	39 488	30 753
Des Montagnes		1 808	1 808	189	1 997	1 871
Des Rivières		4 732	4 732	63	[illegible] 795	3 945
Deux-Montagnes	687	38 491	39 178	134	39 312	40 592
Dolbeau		13 593	13 593	22	13 615	14 028
Des Draveurs		32 271	32 271	4 246	36 517	34 517
Eastern Township		8 943	8 943	1 680	10 623	10 363
Fermont		4 439	4 439		4 439	3 466
Du Goéland		37 555	37 555	3 843	41 398	34 124
Du Gouffre	759	5 670	6 429	1 386	7 815	6 938
Grandpré		2 570	2 570	118	2 688	2 466
Greenfield-Park		3 394	3 394	371	3 765	2 388
Harricana		35 025	35 025	6	35 031	33 895
Haut-St-Maurice		2 547	2 547	935	3 482	2 609
Haute-Gatineau		5 939	5 939		5 939	5 756
Huntingdon		6 260	6 260	198	6 458	6 309
Iberville		6 875	6 875	392	7 267	6 590
Des Îles		5 988	5 988	193	6 181	6 187
Industrie		21 223	21 223	158	21 381	21 461
Jean-Chapais		3 286	3 286	84	3 370	3 094
Jean-Rivard		4 486	4 486	170	4 656	4 345
Kativik						177
Lac-Mégantic	1 341	5 111	6 452	102	6 554	6 142
Lac-Témiscamingue		15 878	15 878	109	15 987	16 046
La Mitis		18 206	18 206	351	18 557	18 799
La Neigette		22 422	22 422	1 071	23 493	22 709
La Pocatière		3 552	3 552	79	3 631	3 542
La Sapinière	85	2 921	3 006	1	3 007	2 592
La Tourelle		3 638	3 638	2 592	6 230	5 979
Laure-Conan		9 026	9 026	450	9 476	8 319
Laurentian		6 849	6 849	358	7 207	6 608
Laurentides		12 578	12 578		12 578	12 041
Laurentienne		585	585	215	800	409
Laurenval		23 812	23 812	198	24 010	24 798
La Vallière		3 078	3 078		3 078	2 755
Le Gardeur		52 139	52 139	1 935	54 074	50 557
Les Écores	128	12 871	12 999	994	13 993	14 340
L'Islet-Sud				2 387	2 387	1 323
Du Littoral		681	681		681	157
Du Long-Sault		8 135	8 135	203	8 338	8 307
Lotbinière		13 088	13 088	4 099	17 187	11 673
Magog		9 251	9 251	190	9 441	8 393
Malartic	187	2 721	2 908		2 908	2 403
Manicouagan		34 594	34 594	817	35 411	33 363
Des Manoirs		53 666	53 666	5 229	58 895	46 593
Marieville		4 516	4 516	457	4 973	4 738
Matane		18 097	18 097	300	18 397	17 138
Miguasha	335	17 934	18 269	108	18 377	17 626
Des Moissons		10 438	10 438	706	11 144	10 405
Morilac		11 570	11 570	104	11 674	11 706
Moyenne-Côte-Nord	983	6 582	7 565	834	8 399	7 080
Normandin		4 173	4 173	526	4 699	4 060
Nouveau-Québec		5 965	5 965	2 037	8 002	6 794
Outaouais-Hull	257	18 030	18 287	6 625	24 912	18 985
Pierre-Neveu		11 528	11 528	90	11 618	11 259
Pontiac		3 565	3 565	387	3 952	3 808
Portage-du-Fort				43	43	42
Port-Cartier		11 029	11 029	206	11 235	11 247
Prince-Daveluy		7 243	7 243	535	7 778	5 183
Provençal		4 454	4 454	34	4 488	4 484
Quévillon	1 223	331	1 554	1 171	2 725	2 490
Rivière-du-Loup	551	37 737	38 288	1 759	40 047	39 668
Roberval	980	5 484	6 464	243	6 707	6 706

BREAKDOWN OF COMMITMENTS (cont'd)
SCHOOL BOARDS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990
Rouyn-Noranda		15 079	15 079	1 403	16 482	15 860
Saint-Eustache		17 893	17 893	1 531	19 424	17 452
St-Jean-sur-Richelieu	90	38 645	38 735	1 457	40 192	33 341
St-Jérôme		24 338	24 338	6 859	31 197	29 087
Sainte-Thérèse		17 886	17 886	14 077	31 963	14 560
Samuel-de-Champlain		10 198	10 198		10 198	9 561
Seigneurie	817	5 902	6 719	361	7 080	6 572
Sept-Îles		30 837	30 837	82	30 919	31 193
Sherbrooke (catholique)		76 403	76 403	1 852	78 255	76 581
Sorel		18 351	18 351	1 003	19 354	14 502
Tadoussac		1 356	1 356	6	1 362	1 286
Témiscouata		5 224	5 224	177	5 401	4 316
Thetford-Mines		10 430	10 430	3 464	13 894	12 844
Tracy		2 687	2 687	3 329	6 016	5 231
Trois-Rivières		24 550	24 550	940	25 490	25 253
Val-d'or		16 367	16 367	328	16 695	13 248
Valin		15 592	15 592	322	15 914	15 621
Vallée-de-la-Lièvre		11 183	11 183	406	11 589	9 129
Vallée-de-la-Matapédia		10 250	10 250	177	10 427	9 265
Vallée-de-Mistassini		3 643	3 643	68	3 711	3 595
Valleyfield	149	9 884	10 033	484	10 517	9 969
Victoriaville		23 193	23 193	265	23 458	22 777
Warwick	25	8 203	8 228	637	8 865	8 466
School Council						
Île-de-Montréal	129	402 675	402 804	82 769	485 573	511 622
	23 831	2 639 828	2 663 659	286 048	2 949 707	2 764 191
Less: accumulated revenues from the sinking fund relating to borrowings of school boards		4 963	4 963		4 963	546
	23 831	2 634 865	2 658 696	286 048	2 944 744	2 763 645

BREAKDOWN OF COMMITMENTS (cont'd)
GENERAL AND VOCATIONAL COLLEGES

(in thousands of dollars)

References: A: For repayment of the principal of borrowings relating to capital expenditures:

A-1: Authorized by the Government.
A-2: Authorized by the Minister or Higher Education and Science.

B: For capital expenditures: bank lines of credit authorized by the Minister of Higher Education and Science.

	A-1	A-2	Sub-total	B	1991	1990
Abitibi-Témiscamingue	500	19 463	19 963	896	20 859	18 604
Ahuntsic, Montréal	4 000	36 123	40 123	184	40 307	38 240
Alma		7 892	7 892	94	7 986	7 373
André-Laurendeau, LaSalle		29 592	29 592	397	29 989	30 055
Baie-Comeau	800	10 752	11 552	669	12 221	10 949
Beauce-Appalaches		7 541	7 541	1 858	9 399	
Bois-de-Boulogne, Montréal		13 201	13 201	580	13 781	12 485
Champlain (Régional), Sherbrooke	600	17 829	18 429	6 730	25 159	21 706
Chicoutimi	1 000	28 247	29 247	329	29 576	28 508
Dawson, Montréal	800	70 345	71 145	2 059	73 204	64 903
Drummondville		16 547	16 547	316	16 863	16 965
Édouard-Montpetit, Longueuil	3 947	38 039	41 986	518	42 504	41 879
François-Xavier-Garneau, Québec	4 050	20 650	24 700	2 405	27 105	20 460
Gaspésie et des Îles, Gaspé		21 930	21 930	1 918	23 848	22 951
Granby	60	6 935	6 995	321	7 316	6 959
Héritage		4	4	1 161	1 165	487
John-Abbott, Ste-Anne-de-Bellevue	7 625	35 970	43 595	808	44 403	42 779
Joliette de Lanaudière	2 138	9 646	11 784	591	12 375	11 804
Jonquière	1 542	19 755	21 297	5 274	26 571	25 390
La Pocatière	5 542	7 987	13 529	2 071	15 600	15 151
Lévis-Lauzon, Lauzon		29 612	29 612	697	30 309	27 391
Limoilou, Québec		55 835	55 835	2 881	58 716	35 880
Lionel-Groulx, Ste-Thérèse-de-Blainville	768	25 126	25 894	566	26 460	25 756
Maisonneuve, Montréal	1 667	15 691	17 358	4 214	21 572	20 765
Matane		8 884	8 884	553	9 437	8 539
Montmorency, Laval	500	20 264	20 764	3 210	23 974	22 619
Outaouais	525	35 450	35 975	279	36 254	35 873
Région de l'Amiante, Thetford-Mines		19 715	19 715	1 679	21 394	21 305
Rimouski	3 244	28 998	32 242	629	32 871	30 811
Rivière-du-Loup		13 292	13 292	835	14 127	12 932
Rosemont, Montréal	8 629	15 764	24 393	507	24 900	24 342
St-Félicien	2 092	8 247	10 339	46	10 385	10 420
Ste-Foy	799	24 852	25 651	2 157	27 808	26 703
St-Hyacinthe		19 003	19 003	779	19 782	18 117
St-Jean-sur-Richelieu, St-Jean	630	11 018	11 648	1 199	12 847	11 732
St-Jérôme	612	20 634	21 246		21 246	20 542
St-Laurent, Montréal	1 200	20 864	22 064	628	22 692	21 295
Sept-Îles	1 500	14 071	15 571	358	15 929	15 790
Shawinigan		15 685	15 685	458	16 143	15 734
Sherbrooke	4 135	26 257	30 392	1 891	32 283	29 736
Sorel-Tracy	200	13 102	13 302	1 661	14 963	14 945
Trois-Rivières	860	23 084	23 944	708	24 652	22 814
Valleyfield	980	20 660	21 640	735	22 375	20 453
Vanier, Montréal	3 600	26 985	30 585	3 131	33 716	31 226
Victoriaville	1 669	17 610	19 279	2 708	21 987	19 273
Vieux-Montréal	4 230	43 910	48 140	1 847	49 987	45 934
	70 444	993 061	1 063 505	63 535	1 127 040	1 028 575
Less: accumulated revenues of the sinking fund relating to borrowings of general and vocational colleges		1 926	1 926		1 926	3 677
	70 444	991 135	1 061 579	63 535	1 125 114	1 024 898

BREAKDOWN OF COMMITMENTS (cont'd)
UNIVERSITIES

(in thousands of dollars)

References: A: For repayment of the principal of borrowings relating to capital expenditures:

A-1: Authorized by the government.
A-2: Authorized by the Minister or Higher Education and Science.

	A-1	A-2	1991	1990
Bishop's, Lennoxville		702	702	
Concordia, Montréal	28 793	57 258	86 051	76 537
École des hautes études commerciales, Montréal	10 800	7 819	18 619	18 624
École polytechnique, Montréal	21 280	35 182	56 462	55 479
Laval, Ste-Foy	53 462	115 965	169 427	154 738
McGill, Montréal	85 038	79 881	164 919	156 533
Montréal	96 867	115 731	212 598	198 816
Sherbrooke	32 127	41 471	73 598	70 721
Université du Québec	208 153	217 545	425 698	380 763
	536 520	671 554	1 208 074	1 112 211
Less: accumulated revenues of the sinking fund relating to borrowings of universities		7 239	7 239	4 478
	536 520	664 315	1 200 835	1 107 733

BREAKDOWN OF COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS

(in thousands of dollars)

References: A: For repayment of the principal of borrowings relating to capital expenditures:

A-1: Authorized by the Government.
A-2: Authorized by the Minister of Health and Social Services.

B: For capital expenditures: bank lines of credit authorized by the Minister of Health and Social Services.

	A-1	A-2	Sub-total	B	1991	1990
						(Note 1)
Acton-Vale:						
Centre d'accueil d'Acton-Vale				254	254	
Centre local de services communautaires La Chenaie						182
Alma: Hôtel-Dieu d'Alma 1964	1 270		1 270		1 270	1 270
Amos:						
Centre hospitalier Hôtel-Dieu d'Amos	500	8 515	9 015	414	9 429	8 730
Clair-Foyer Inc.		754	754	329	1 083	853
Andréville: Foyer Desjardins		582	582	460	1 042	509
Arthabaska: Hôtel-Dieu d'Arthabaska		3 651	3 651		3 651	3 759
Asbestos: Centre hospitalier d'Asbestos	1 000	1 286	2 286	78	2 364	2 173
Austin: Centre Butters Inc.		1 070	1 070		1 070	1 110
Baie Comeau:						
Centre d'accueil N.A.-Labrie	2 700		2 700		2 700	2 700
Centre hospitalier régional Baie-Comeau		8 146	8 146		8 146	8 392
Conseil de la santé et des services sociaux de la Côte-Nord		10 920	10 920	4 115	15 035	5 371
Baie-St-Paul: Centre hospitalier de Charlevoix		1 373	1 373	55	1 428	1 262
Beaconsfield: Promotions sociales Taylor-Thibodeau (Les)				500	500	
Beauharnois: Centre d'accueil Le Vaisseau d'Or				275	275	
Beauport: Centre hospitalier Robert-Giffard	1 000	18 570	19 570	3 514	23 084	18 357
Bedford: Centre hospitalier de Bedford		2 642	2 642		2 642	2 746
Brossard: Centre d'accueil Champlain				491	491	
Buckingham:						
Centre d'accueil Buckingham				600	600	
Centre hospitalier de l'Archipel	250	2 410	2 660		2 660	2 760
Cap-aux-Meules: Centre hospitalier de l'Archipel		7 144	7 144	31 064	38 208	4 815
Cap-de-la-Madeleine:						
Foyer Père-Frédéric Inc.		1 006	1 006	19	1 025	815
Hôpital Cloutier		631	631	8 739	9 370	
Chambly: Centre d'accueil Anne-Leseigneur		588	588	137	725	624
Chandler:						
Centre hospitalier de Chandler		5 407	5 407		5 407	5 579
Villa Pabos				320	320	
Charlesbourg:						
Foyer de Charlesbourg Inc.		1 886	1 886	6	1 892	1 673
Institut des sourds de Charlesbourg				1 350	1 350	
Mont Saint-Aubert		338	338	100	438	

BREAKDOWN OF COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990 (Note 1)
Charny: Centre hospitalier Paul-Gilbert		11 568	11 568		11 568	12 025
Châteauguay: Centre hospitalier Anna-Laberge		52 023	52 023	1 682	53 705	53 706
Chicoutimi:						
Beaumanoir de Chicoutimi Inc.		1 063	1 063		1 063	1 109
Conseil de la santé et des services sociaux région du Saguenay-Lac-St-Jean		16 592	16 592	6 321	22 913	16 123
Hôpital de Chicoutimi Inc.	2 087	11 856	13 943	1 723	15 666	14 290
Institut St-Georges Inc.				1 330	1 330	
Chicoutimi-Nord: Institut Roland-Saucier		2 500	2 500		2 500	2 596
Chisasibi-Baie-James: Conseil Cri de la santé et des services sociaux de la Baie-James		2 133	2 133	83	2 216	2 932
Coaticook: Centre hospitalier de Coaticook		1 268	1 268		1 268	1 198
Cowansville:						
Centre d'accueil de Cowansville				381	381	
Hôpital Brome-Missisquoi-Perkins		3 287	3 287	264	3 551	2 910
Dolbeau: Centre hospitalier de Dolbeau		4 007	4 007	93	4 100	3 715
Drummondville:						
Centre hospitalier Georges-Frédéric	1 000	2 761	3 761	400	4 161	3 868
Hôpital Ste-Croix		7 093	7 093		7 093	7 369
Pavillon Laforest Inc.		5 837	5 837	614	6 451	5 734
Farnham: Foyer Farnham Inc.		244	244	84	328	278
Fermont: CLSC de Fermont		3 845	3 845	725	4 570	4 570
Forestville: CLSC de Forestville		881	881		881	1 159
Gaspé:						
Centre d'accueil Le Cabestan		500	500		500	500
Centre hospitalier Mgr-Ross		2 077	2 077	2 641	4 718	1 846
Hôtel-Dieu de Gaspé	800	4 550	5 350		5 350	5 503
Gatineau: Centre hospitalier de Gatineau		45 246	45 246	1 590	46 836	48 208
Granby:						
Centre hospitalier de Granby	2 500	2 662	5 162		5 162	5 264
Villa Bonheur				790	790	
Grandes-Bergeronnes: Foyer Monseigneur-Gendron Inc.		517	517	17	534	456
Grand-Mère:						
Centre hospitalier Laflèche-Grand-Mère		2 794	2 794	1 171	3 965	4 062
Foyer de Grand-Mère Inc.		352	352	8	360	450
Greenfield-Park: Hôpital Charles-Lemoyne	2 200	6 777	8 977		8 977	9 250
Havre St-Pierre: Centre de santé St-Jean-Eudes		1 708	1 708	225	1 933	1 766
Huberdeau: Accueil Vert-Pré d'Huberdeau		476	476	1	477	402
Hull:						
Centre de réadaptation Les jeunes de l'Outaouais		848	848	310	1 158	6 624
Centre hospitalier régional de l'Outaouais		17 346	17 346		17 346	18 399
Centre local de services communautaires de Hull		1 633	1 633		1 633	1 696
Conseil de la santé et des services sociaux de l'Outaouais		16 388	16 388	7 785	24 173	15 214
Hôpital Pierre-Janet	2 400		2 400		2 400	2 400
Hôpital de la Piéta		3 435	3 435		3 435	3 469

BREAKDOWN OF COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990 (Note 1)
Iberville: Résidence Champagnat d'Iberville Inc.		2 150	2 150	596	2 746	2 150
Joliette:						
Centre hospitalier régional Delanaudière	6 242	21 592	27 834	1 243	29 077	27 704
Les Centres d'accueil Montcalm		500	500	19	519	450
Centre d'accueil St-Joseph de Joliette				325	325	
Foyer St-Eusèbe Inc.		383	383	945	1 328	3 157
Jonquière: Centre hospitalier de Jonquière	400	3 581	3 981	112	4 093	3 789
Kingsey Falls: Kingsey Falls Inc.				340	340	
Kuujjuaq:						
Conseil de la santé et des services sociaux Kativik		4 693	4 693	532	5 225	1 583
Hôpital Ungava		8 482	8 482		8 482	8 992
La Baie:						
Centrart		4	4	596	600	
Hôpital de la Baie-des-Ha!-Ha! Inc.		1 925	1 925		1 925	1 964
Lachine:						
Centre d'accueil de Lachine (Corporation du)						5 011
Centre hospitalier de Lachine						2 144
Hôpital général de Lachine		3 302	3 302	16 456	19 758	
Lachute: Hôpital d'Argenteuil		3 432	3 432	5 340	8 772	8 643
Lac Masson: Manoir de la Pointe-Bleue				370	370	
Lac-Mégantic:						
Centre hospitalier Lac-Mégantic		1 720	1 720	1 830	3 550	3 483
La Maison Paternelle				300	300	
Lac-au-Saumon: Centre d'accueil de la Vallée		1 076	1 076	9 781	10 857	
La Malbaie:						
Centre hospitalier St-Joseph-de-La-Malbaie		7 733	7 733	820	8 553	6 059
L'Annonciation: Centre hospitalier des Laurentides et Centre d'accueil et de réadaptation des Hautes-Vallées		1 030	1 030	2 276	3 306	1 278
La Prairie: Centre d'accueil La Prairie				427	427	
LaSalle: Hôpital Général Lasalle	550	7 166	7 716		7 716	8 094
La Sarre: Centre hospitalier St-François-d'Assise de la Sarre		1 030	1 030		1 030	1 075
La Tuque:				250	250	
Centre d'accueil de La Tuque Inc. (Corporation du)						
Hôpital St-Joseph de La Tuque		1 300	1 300		1 300	1 300
Laurier-Station: Centre local de services communautaires Arthur-Caux		1 025	1 025		1 025	1 066
Laval:						
Centre de séjour Laval Inc.		93	93	1 490	1 583	
Cité de la Santé de Laval	2 200	13 437	15 637	39 215	54 852	55 096
Hôpital Juif de réadaptation		1 306	1 306	60	1 366	1 184
Laval-des-Rapides: Centre de réadaptation Cartier		2 575	2 575	156	2 731	2 510

BREAKDOWN OF COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990
						(Note 1)
Les Escoumins: Centre de santé de la Haute-Côte-Nord		3 979	3 979		3 979	4 152
Lévis: Hôtel-Dieu de Lévis		9 606	9 606	53	9 659	9 741
L'Islet-sur-Mer: Foyer Bon Secours Inc.				431	431	
Longueuil:						
Centre d'accueil Chevalier-de-Lévis		6	6	373	379	
Centre d'accueil de Longueuil				250	250	
Centre d'accueil Le Manoir Trinité		1 992	1 992	275	2 267	2 069
Centre hospitalier Pierre-Boucher	2 558	38 756	41 314		41 314	42 582
Conseil de la santé et des services sociaux région de la Montérégie		48 581	48 581	10 488	59 069	32 565
Institut Nazareth et Louis-Braille		439	439	47	486	408
Louiseville: Centre d'accueil de Louiseville Inc.		568	568	15	583	738
Lourdes-de-Blanc-Sablon: Centre de santé de la Basse-Côte-Nord		8 737	8 737	14 619	23 356	25 166
Maniwaki: Centre hospitalier de Maniwaki (La Corporation du)						1 273
Maria:						
Centre hospitalier Baie-des-Chaleurs	1 500	3 830	5 330		5 330	5 440
Résidence St-Joseph		13	13	601	614	
Matagami: Centre de santé Isle-Dieu		960	960		960	1 000
Matane:						
Centre hospitalier de Matane		9 351	9 351	238	9 589	8 864
C.L.S.C. de Matane		500	500	10	510	481
Mont-Joli: Hôpital de Mont-Joli Inc.		1 541	1 541	26	1 567	1 371
Mont-Laurier: Hôpital Notre-Dame-de-Ste-Croix		3 500	3 500		3 500	3 560
Montmagny:						
Foyer d'Youville		2 135	2 135	94	2 229	2 411
Hôtel-Dieu de Montmagny		5 214	5 214	92	5 306	5 224
Montréal:						
Boscoville		1 506	1 506	51	1 557	1 409
Centre d'accueil Charleroi		11	11		11	11
Centre d'accueil Émilie-Gamelin		98	98	4 542	4 640	4 640
Centre d'accueil Juif		724	724	14 141	14 865	14 875
Centre d'accueil La Cité des Prairies		3 344	3 344	189	3 533	3 445
Centre d'accueil Providence Auclair		318	318	1 657	1 975	1 974
Centre de réadaptation Lucie-Bruneau		1 925	1 925	77	2 002	2 184
Centre de santé St-Henri Inc.		3 595	3 595		3 595	3 734
Centre de soins prolongés de Montréal (Le)		12	12	548	560	
Centre hospitalier Côte-des-Neiges		6 560	6 560	664	7 224	7 172
Centre hospitalier Fleury		8 938	8 938	540	9 478	9 173
Centre hospitalier gériatrique Maimonides		5 944	5 944		5 944	6 296
Centre hospitalier Jacques-Viger	817	5 663	6 480	880	7 360	6 709
Centre hospitalier J.-Henri-Charbonneau		4 092	4 092	534	4 626	4 305
Centre hospitalier Juif de l'Espérance		395	395	1 670	2 065	
Centre hospitalier de St.Mary's		5 876	5 876	1 103	6 979	7 188
Centre hospitalier St-Michel (Corporation du)		6 394	6 394	197	6 591	5 904
Centre hospitalier thoracique de Montréal		1 790	1 790	44	1 834	1 579
Centre local de services communautaires Ahuntsic		119	119	736	855	

BREAKDOWN OF COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990
						(Note 1)
Montréal: (suite)						
Centre local de services communautaires La Petite Patrie		67	67	1 113	1 180	
Centre local de services communautaires St-Henri		1 642	1 642		1 642	1 703
Centre local de services communautaires St-Louis-du-Parc		2 742	2 742		2 742	2 737
Centre Mackay				500	500	
Centre Marronniers		5 500	5 500		5 500	5 500
Conseil de la santé et des services sociaux Montréal métropolitain	1 250	150 381	151 631	30 614	182 245	131 328
École Mont-St-Antoine Inc.		2 749	2 749	54	2 803	2 929
Foyer Rousselot				495	495	
Foyer St-Marc				600	600	
Hôpital Chinois de Montréal (1963)		2 839	2 839	68	2 907	3 231
Hôpital Douglas				2 990	2 990	
Hôpital Général de Montréal		8 962	8 962	2 121	11 083	8 989
Hôpital Général Juif Sir-Mortimer-B.-Davis	4 545	8 543	13 088	386	13 474	7 775
Hôpital Jean-Talon	1 000	15 223	16 223		16 223	16 858
Hôpital Louis-H.-Lafontaine		4 704	4 704	898	5 602	5 125
Hôpital Maisonneuve-Rosemont		7 340	7 340		7 340	8 488
Hôpital Marie-Clarac		1 560	1 560		1 560	1 620
Hôpital Marie-Enfant		1 711	1 711	2	1 713	1 512
Hôpital de Montréal pour enfants		4 883	4 883	70	4 953	4 850
Hôpital neurologique de Montréal		2 815	2 815	136	2 951	2 633
Hôpital Notre-Dame	1 700	22 791	24 491	42 180	66 671	23 914
Hôpital Notre-Dame-de-la-Merci Inc.	500	3 567	4 067	18 125	22 192	21 794
Hôpital Reddy Memorial	1 808	204	2 012	828	2 840	2 880
Hôpital Rivière-des-Prairies		3 470	3 470	6 542	10 012	2 920
Hôpital Royal Victoria		3 680	3 680	3 688	7 368	4 040
Hôpital du Sacré-Coeur de Montréal	1 160	17 912	19 072	341	19 413	19 295
Hôpital St-Charles-Borromée		6 876	6 876	17	6 893	6 969
Hôpital Ste-Jeanne-d'Arc		3 953	3 953		3 953	4 117
Hôpital Ste-Justine		20 314	20 314	3 116	23 430	23 927
Hôpital St-Luc	1 000	15 744	16 744	219	16 963	16 345
Hôpital Santa-Cabrini		2 862	2 862	8 821	11 683	2 037
Hôtel-Dieu de Montréal		14 746	14 746	1 518	16 264	15 701
Institut Canadien-Polonais du Bien-Etre Inc.		1 850	1 850	1 679	3 529	1 792
Institut de cardiologie de Montréal		6 942	6 942	568	7 510	7 255
Institut Philippe-Pinel de Montréal		5 454	5 454		5 454	5 688
Institut de recherches cliniques de Montréal		6 236	6 236	5 284	11 520	11 233
Manoir de l'Âge d'or		833	833	3 487	4 320	4 384
Résidence Jean-de-la-Lande Inc.		5 545	5 545	2 432	7 977	7 783
St-Margaret's Home		6 880	6 880	1 183	8 063	8 062
Villa Notre-Dame-de-Grâce		942	942	29	971	1 013
Nicolet: Hôpital du Christ-Roi		160	160	2 348	2 508	
Noranda:						
Centre hospitalier Rouyn-Noranda	5 175	10 801	15 976	2 975	18 951	15 945
Conseil de la santé et des services sociaux région de l'Abitibi-Témiscamingue		13 037	13 037	2 973	16 010	8 285
Pasbébiac: Centre local de services communautaires Chaleurs		20	20	2 010	2 030	
Pierrefonds:						
Centre Ste-Hélène	394		394		394	450
Centre Rose-Virginie-Pelletier		2 237	2 237	151	2 388	2 053
Plessisville: Centre local de services communautaires de l'Érable		2 590	2 590		2 590	2 650
Pointe-Claire: Hôpital Général du Lakeshore		1 865	1 865		1 865	1 900

BREAKDOWN OF COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990 (Note 1)
Povungnituk: Centre hospitalier de la Baie-d'Hudson		15 029	15 029	351	15 380	14 165
Québec:						
Centre François-Charron				375	375	
Clinique Roy-Rousseau		1 300	1 300	42	1 342	1 121
Corporation d'hébergement du Québec	88 107	405 126	493 233		493 233	525 597
Conseil de la santé et des services sociaux de Québec		88 642	88 642	21 570	110 212	88 942
Foyer Notre-Dame-de-Lourdes				1 600	1 600	
Hôpital de l'Enfant-Jésus		21 242	21 242	8 738	29 980	27 709
Hôpital Général de Québec		2 441	2 441	38	2 479	2 503
Hôpital Jeffery-Hale		323	323	2 997	3 320	
Hôpital St-François-d'Assise	1 400	19 878	21 278	2 231	23 509	20 910
Hôpital du St-Sacrement		5 954	5 954	129	6 083	6 147
Hôtel-Dieu de Québec		10 050	10 050	17 645	27 695	27 915
L'Hôtel-Dieu du Sacré-Coeur-de-Jésus de Québec		1 500	1 500		1 500	1 319
Pavillon St-Charles de Limoilou		1 512	1 512		1 512	1 575
Repentigny:						
Centre hospitalier Le Gardeur	10 878	24 565	35 443	1 501	36 944	36 701
Les Centres d'accueil du Chemin du Roy		10	10	733	743	
Rigaud: Foyer de Rigaud Inc.		6	6	370	376	
Rimouski:						
Centre d'accueil Relais Jeune Est						123
Centre hospitalier régional de Rimouski		9 274	9 274	100	9 374	10 391
Conseil de la santé et des services sociaux région du Bas-St-Laurent et de la Gaspésie		17 845	17 845	8 647	26 492	12 428
Foyer de Rimouski Inc.		348	348	255	603	552
Rivière-au-Renard: Centre local de services communautaires Val-Rosiers		1 393	1 393		1 393	1 454
Rivière-des-Prairies: Centre local de services communautaires Rivière-des-Prairies		1 686	1 686		1 686	1 749
Rivière-du-Loup:						
Centre hospitalier régional du Grand-Portage	4 800		4 800		4 800	4 800
Hôpital St-Joseph de Rivière-du-Loup				450	450	
Rivière-Ouelle: Centre d'accueil Thérèse-Martin		490	490		490	377
Roberval:						
Hôtel-Dieu de Roberval		3 068	3 068		3 068	3 182
Institut Lachenaie Inc.		157	157	6 571	6 728	
Rock-Forest: Institut Val-du-Lac Inc.				400	400	
Rouyn: Maison Pie-XII		100	100	16	116	101
Ste-Agathe-des-Monts: Centre hospitalier Laurentien		6 506	6 506	1 465	7 971	5 812
Ste-Agathe-Sud: Hôpital Mont-Sinaï		12 235	12 235	2 440	14 675	13 141
St-Alexandre: Foyer Villa Maria Inc.		497	497	21	518	580
St-André-Avellin: Centre d'accueil La Petite Nation	1 100	700	1 800		1 800	1 800
Ste-Anne-des-Monts: Hôpital des Monts	1 315	2 208	3 523		3 523	3 615
St-Casimir: Centre d'accueil du Groupe l'Eau Vive						310

BREAKDOWN OF COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990
						(Note 1)
St-Célestin: Foyer St-Célestin		2 848	2 848	2 359	5 207	4 800
Ste-Claire: Villa Prévost Inc.		661	661	41	702	591
St-Éleuthère: Centre local de services communautaires des Frontières	1 300	850	2 150		2 150	2 150
Ste-Élisabeth: Les Centres d'accueil Ste-Élisabeth et St-Thomas		106	106	4 231	4 337	
St-Eustache: Centre hospitalier St-Eustache		7 236	7 236	27 479	34 715	34 436
St-Félicien: Foyer de la paix Inc.				250	250	
St-Ferdinand: Hôpital St-Julien		3 545	3 545	2	3 547	3 479
Ste-Foy:						
Centre Cardinal-Villeneuve Inc.		875	875	523	1 398	767
Centre hospitalier de l'Université Laval		19 471	19 471	450	19 921	21 137
Hôpital Laval	1 300	10 701	12 001	1 962	13 963	11 215
St-Georges-Ouest: Centre hospitalier de Beauceville		6 500	6 500	325	6 825	6 647
Ste-Germaine-du-Lac-Etchemin: Sanatorium Bégin		1 219	1 219		1 219	1 270
St-Hubert: Centre d'accueil Henriette-Céré				293	293	
St-Hyacinthe:						
Centre hospitalier Honoré-Mercier Inc.		10 080	10 080		10 080	10 386
Hôtel-Dieu de St-Hyacinthe		5 751	5 751	438	6 189	5 650
Les Pavillons Bois-Joly Inc.		613	613	33	646	488
St-Jean: Hôpital du Haut-Richelieu	1 390	11 897	13 287	55	13 342	13 539
St-Jean-Port-Joli: Centre local de services communautaires Trois-Saumons		1 472	1 472		1 472	1 536
St-Jérôme (Terrebonne):						
Conseil de la santé et des services sociaux Laurentides-Lanaudière		23 017	23 017	5 892	28 909	18 857
Hôtel-Dieu de St-Jérôme		36 142	36 142		36 142	34 213
St-Laurent: Centre hospitalier de St-Laurent		4 023	4 023	266	4 289	3 908
Ste-Marguerite-du-Lac-Masson: Manoir de la Pointe-Bleue (1978)		1 360	1 360		1 360	1 394
Ste-Marie: Centre d'accueil Notre-Dame-de-la-Protection		592	592	2	594	530
St-Raymond: Centre hospitalier Portneuf		2 021	2 021	10 813	12 834	1 400
St-Rémi: Centre d'accueil Pierre-Rémi-Narbonne				390	390	
Ste-Rose-de-Laval: Centre local de services communautaires		1 799	1 799		1 799	1 866
Ste-Thérèse-de-Blainville: Centres d'accueil Drapeau et Deschambault		1 136	1 136		1 136	1 048
St-Tite: Foyer Mgr-Paquin Inc.				250	250	
St-Vincent-de-Paul: Les Centres d'accueil Laval				405	405	

BREAKDOWN OF COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990 (Note 1)
Sept-Îles:						
Foyer d'hébergement de Sept-Îles Inc.		522	522	23	545	464
Hôpital de Sept-Îles		16 174	16 174		16 174	16 805
Shawinigan: Foyer Dehauffe				250	250	
Shawinigan-Sud:						
Centre d'Accueil de Shawinigan-Sud Inc.		451	451	248	699	440
Centre hospitalier régional de la Mauricie		7 191	7 191		7 191	7 425
Shawville: Hôpital communautaire du Pontiac Inc.		4 647	4 647	10 939	15 586	17 405
Sherbrooke:						
Centre de Réadaptation Estrie Inc.		613	613	2	615	536
Centre hospitalier universitaire de Sherbrooke		9 076	9 076	2 643	11 719	9 299
Conseil de la santé et des services sociaux région de l'Estrie		15 433	15 433	4 561	19 994	14 889
Foyer St-Joseph de Sherbrooke				455	455	
Hôpital d'Youville de Sherbrooke		3 638	3 638	400	4 038	3 881
Hôpital St-Vincent-de-Paul de Sherbrooke		2 932	2 932		2 932	3 013
Hôtel-Dieu de Sherbrooke	400	7 427	7 827	2 315	10 142	7 619
Relais St-François Inc.		619	619	18	637	543
Résidence de l'Estrie de Sherbrooke Inc.		766	766	367	1 133	755
Sorel:						
Les Ateliers Riverains		757	757	4	761	943
Foyer Richelieu				491	491	
Hôpital général de Sorel				1 590	1 590	
Hôtel-Dieu de Sorel		5 741	5 741		5 741	5 962
Sutton: Foyer Sutton				455	455	
Témiscamingue: Centre de santé de Témiscaming		1 215	1 215		1 215	1 260
Thetford-Mines: Hôpital Général de la Région de l'Amiante Inc.	3 400	5 095	8 495		8 495	8 646
Trois-Pistoles: Centre hospitalier Trois-Pistoles						1 105
Trois-Rivières:						
Centre hospitalier Cooke				750	750	
Centre hospitalier Ste-Marie		3 511	3 511	12 965	16 476	2 454
Centre hospitalier St-Joseph de Trois-Rivières		6 541	6 541	12 519	19 060	6 348
Conseil de la santé et des services sociaux région Trois-Rivières		33 868	33 868	8 263	42 131	26 101
Foyer Joseph-Denys Inc.		412	412		412	433
Ville Joie St-Dominique				1 776	1 776	
Val-d'Or:						
Centre hospitalier St-Sauveur	3 150	3 386	6 536		6 536	6 683
Centre d'orientation l'Étape Inc.		61	61	814	875	
Valleyfield:						
Centre hospitalier de Valleyfield	3 900	22 414	26 314	12 099	38 413	39 756
Les Centres jeunesse de la Montérégie		1 447	1 447	57	1 504	1 329
Vanier: Hôpital Christ-Roi		2 296	2 296	188	2 484	2 341
Vaudreuil: Centre d'accueil Vaudreuil		46	46	294	340	

BREAKDOWN OF COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1991	1990 (Note 1)
Verdun:						
Centre hospitalier de Verdun		9 027	9 027	62	9 089	9 189
Hôpital Champlain de Verdun		2 390	2 390		2 390	2 442
Hôpital Douglas		10 507	10 507	313	10 820	9 731
Société d'habitation de Verdun				1 887	1 887	2 000
Victoriaville: Centre hospitalier des Bois-Francs		4 456	4 456	20	4 476	4 557
Ville-Marie: Centre de santé Ste-Famille		3 501	3 501	1 310	4 811	4 832
Vimont: Centre local de services communautaires du Marigot		1 485	1 485		1 485	1 540
Westmount: Centre d'accueil Horizons de la jeunesse		1 073	1 073	70	1 143	977
Windsor: Hôpital St-Louis de Windsor Inc.		876	876	35	911	778
	172 946	1 998 499	2 171 445	583 610	2 755 055	2 353 663
Less: accumulated revenues of the sinking fund relating to borrowings of health and social services establishments		2 599	2 599		2 599	1 085
	172 946	1 995 900	2 168 846	583 610	2 752 456	2 352 578

Note 1: Comparative figures for 1990 have been reclassified for consistency with the presentation adopted for 1991.

BREAKDOWN OF COMMITMENTS (cont'd) AUTHORIZED BY THE GOVERNMENT FOR REPAYMENT OF THE PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES MUNICIPALITIES AND MUNICIPAL BODIES

(in thousands of dollars)

	Water purification	Other	1991	1990
Municipalities				
Metropolitan Montréal:				
Beaconsfield	28	134	162	169
Beauharnois	8 619		8 619	9 227
Blainville	2 316		2 316	2 334
Boisbriand	11 182		11 182	10 617
Bois-des-Filion	264		264	252
Boucherville	27 246		27 246	21 735
Brossard	25 772		25 772	21 209
Candiac	12 970		12 970	13 244
Chambly	16 413		16 413	13 798
Châteauguay	37 074		37 074	21 874
Côte-St-Luc		1 143	1 143	1 173
Delson	6 589		6 589	6 724
Deux-Montagnes	3 205		3 205	3 220
Dorion	5 521		5 521	5 737
Greenfield-Park	9 152		9 152	7 470
Île-Perrot	3 171		3 171	1 545
Lachine		100	100	101
La Prairie	11 750		11 750	11 993
LaSalle	2 090		2 090	2 086
Laval	135 526	2 233	137 759	128 240
Lemoyne	2 337		2 337	2 013
Longueuil	94 146		94 146	81 315
Lorraine	319		319	313
Maple-Grove	2 599		2 599	2 586
Marieville	7 770		7 770	5 223
Montréal		2 211	2 211	2 211
Notre-Dame-de-l'Île-Perrot	6 695		6 695	7 184
Pincourt	9 784		9 784	9 029
Richelieu	2 505		2 505	2 377
Rosemère	787		787	512
Ste-Catherine	6 840		6 840	6 981
St-Constant	9 153		9 153	9 340
St-Eustache	7 481		7 481	5 189
St-Hubert	37 501		37 501	29 194
Ste-Julie	3 106		3 106	3 121
St-Lambert	9 510		9 510	7 624
Ste-Thérèse	3 087		3 087	3 191
Terrasse-Vaudreuil	2 088		2 088	2 274
Varennes	6 972		6 972	6 899
Vaudreuil	7 937		7 937	5 628
Verchères	6 778		6 778	6 495
Metropolitan Québec:				
Ancienne-Lorette	861		861	874
Beauport	3 495	506	4 001	3 924
Cap-Rouge	1 188		1 188	1 106
Charlesbourg	4 027	808	4 835	4 673
Lac-St-Charles	564		564	580
Lévis	43 247		43 247	34 075
Loretteville	1 880		1 880	1 963

BREAKDOWN OF COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR REPAYMENT OF THE PRINCIPAL ON
BORROWINGS RELATING TO CAPITAL EXPENDITURES
MUNICIPALITIES AND MUNICIPAL BODIES (cont'd)

(in thousands of dollars)

	Water purification	Other	1991	1990
Québec	8 846	1 137	9 983	10 328
St-Augustin-de-Desmaures	1 259		1 259	837
Ste-Brigitte-de-Laval		198	198	202
Ste-Catherine-de-la-Jacques-Cartier		249	249	255
St-Émile	271		271	15
Ste-Foy	8 214		8 214	7 572
St-Nicolas		287	287	293
St-Pierre		94	94	97
Sillery		908	908	1 027
Stoneham et Tewkesbury		289	289	294
Val-Bélair	883	613	1 496	1 513
Vanier	1 440		1 440	1 295
Various electoral divisions:				
Abitibi-Est	17 584	732	18 316	18 551
Abitibi-Ouest	636	926	1 562	1 516
Argenteuil	3 031		3 031	2 295
Arthabaska	31 883		31 883	31 751
Beauce-Nord	34 487		34 487	33 212
Beauce-Sud	37 507		37 507	36 009
Beauharnois	2 360	878	3 238	2 289
Bellechasse	8 676	395	9 071	8 069
Berthier	9 661		9 661	9 013
Bonaventure	11 013	492	11 505	4 604
Brome-Missisquoi	27 759	1 443	29 202	26 926
Champlain	15 147	369	15 516	12 101
Chapleau	1 536		1 536	1 516
Charlevoix	15 418	406	15 824	9 841
Chauveau	9 537		9 537	8 227
Chicoutimi	27 728	943	28 671	26 775
Chutes-de-la-Chaudière	5 779		5 779	5 495
Deux-Montagnes	536	514	1 050	429
Drummond	16 406	865	17 271	15 298
Dubuc	22 814	1 021	23 835	23 054
Duplessis		2 287	2 287	
Frontenac	36 717		36 717	35 637
Gaspé	10 624		10 624	9 951
Gatineau	6 284		6 284	8 881
Hull	1 047	201	1 248	1 215
Iberville	25 878	144	26 022	25 074
Îles-de-la-Madeleine	2 962		2 962	450
Johnson	26 902		26 902	23 170
Joliette	16 538	1 812	18 350	13 343
Jonquière	29 139		29 139	28 439
Kamouraska-Témiscouata	12 651		12 651	11 334
Labelle	29 600	118	29 718	28 145
Lac-St-Jean	42 842		42 842	43 207
L'Assomption	22 207		22 207	21 676
Laviolette	24 023		24 023	23 484
Lévis	2 722	605	3 327	2 245
Lotbinière	3 619	286	3 905	3 638
Maskinongé	18 188		18 188	14 058
Masson	6 509		6 509	6 432
Matane	14 226		14 226	13 410
Matapédia	13 311	572	13 883	13 033
Mégantic-Compton	21 027		21 027	16 878
Montmagny-L'Islet	14 745	176	14 921	6 061
Montmorency	1 889		1 889	355
Nicolet-Yamaska	6 233		6 233	4 144
Orford	31 015	2 802	33 817	34 604
Papineau	4 364		4 364	3 879
Pontiac	2 998		2 998	2 970

BREAKDOWN OF COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR REPAYMENT OF THE PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES (cont'd)
MUNICIPALITIES AND MUNICIPAL BODIES

(in thousands of dollars)

	Water purification	Other	1991	1990
Portneuf	17 378	364	17 742	12 392
Prévost	5 173	3 270	8 443	8 092
Richelieu	38 378		38 378	36 345
Richmond	22 606		22 606	22 520
Rimouski	42 870	576	43 446	42 742
Rivière-du-Loup	16 636		16 636	16 015
Roberval	33 728		33 728	33 811
Rousseau	21 099	314	21 413	21 320
Rouyn-Noranda-Témiscamingue	19 207	1 471	20 678	19 564
Saguenay	18 848		18 848	9 997
Salaberry-Soulanges	38 855		38 855	37 860
Shefford	32 968	1 190	34 158	34 015
Sherbrooke	52 692	921	53 613	41 173
St-François	22 174		22 174	14 515
St-Hyacinthe	47 789		47 789	45 825
St-Jean	1 514	487	2 001	856
St-Maurice	677		677	678
Terrebonne		600	600	
Trois-Rivières	47 632	4 272	51 904	42 532
Ungava	6 075		6 075	6 082
Vaudreuil	4 211		4 211	4 600
Verchères	3 563		3 563	3 589
	1 844 289	42 362	1 886 651	1 679 577
Less: amount recorded as a liability - "Allowance for water purification"	31 517		31 517	31 194
	1 812 772	42 362	1 855 134	1 648 383
Municipal bodies				
Commission de transport de la Communauté régionale de l'Outaouais		11 417	11 417	12 939
Commission de transport de la Communauté urbaine de Québec		35 180	35 180	38 533
Communauté régionale de l'Outaouais	61 438		61 438	62 391
Communauté urbaine de Montréal	715 141	726 614	1 441 755	1 417 309
Communauté urbaine de Québec	290 126		290 126	198 172
Corporation intermunicipale de transports de la Rive-Sud de Québec		5 351	5 351	5 491
Corporation intermunicipale de transports des Forges		2 628	2 628	3 422
Corporation intermunicipale de transports du Saguenay		7 230	7 230	7 765
Corporation métropolitaine de transports de Sherbrooke		5 450	5 450	6 232
Régie intermunicipale de transports en commun du centre de la Mauricie		552	552	485
Société de transport de la Communauté urbaine de Montréal		102 109	102 109	92 840
Société de transport de la Rive-Sud de Montréal		69 870	69 870	32 344
Société de transport de Ville de Laval		19 587	19 587	19 839
	1 066 705	985 988	2 052 693	1 897 762
	2 879 477	1 028 350	3 907 827	3 546 145

BREAKDOWN OF COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR REPAYMENT OF THE PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES (cont'd)
GOVERNMENT ENTERPRISES AND AGENCIES AND VARIOUS OTHER BODIES

(in thousands of dollars)

	1991	1990
Government enterprises and agencies		
Institut de tourisme et d'hôtellerie du Québec	11 610	
Musée de la Civilisation	34 839	37 548
Musée du Québec	3 050	3 250
Radio-Québec	16 800	17 025
Société de la Place des Arts de Montréal	45 141	49 432
Société du Grand Théâtre de Québec	2 125	3 950
Société québécoise d'assainissement des eaux	57 152 (*)	45 539
	170 717	156 744
Various other bodies	15 442	13 103
	186 159	169 847

(*) After deducting $6 146 364 ($6 437 513 in 1990) recorded as a liability - "Allowance for water purification".

BREAKDOWN OF COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES
MUNICIPALITIES AND MUNICIPAL BODIES

(in thousands of dollars)

	Water purification	Waterworks, sewers and other	1991	1990
Municipalities				
Metropolitan Montréal:				
Beaconsfield	72		72	84
Beauharnois	285		285	359
Beloeil	321		321	461
Blainville	6 803		6 803	6 760
Boisbriand	1 839		1 839	1 574
Bois-des-Filion	2 786		2 786	2 908
Boucherville	6 201		6 201	11 960
Brossard	5 961		5 961	10 826
Candiac	884		884	1 276
Carignan		112	112	
Chambly	1 766		1 766	2 666
Châteauguay	7 964		7 964	23 134
Delson	466	70	536	692
Deux-Montagnes	692		692	985
Dollard-des-Ormeaux		1 000	1 000	
Dorion	185		185	220
Greenfield-Park	2 446		2 446	4 257
Île-Perrot	9 193		9 193	2 739
Lachenaie	109	34	143	411
La Prairie	772		772	985
LaSalle	399	3 325	3 724	5 532
Laval	57 087	1 875	58 962	82 243
Lemoyne	393		393	764
L'Épiphanie, ville		418	418	470
Longueuil	25 057	1 380	26 437	42 568
Lorraine	3 020		3 020	3 184
Maple-Grove	1 185		1 185	1 246
Marieville	362		362	3 115
Mascouche	144		144	396
McMasterville	68		68	97
Mercier	133		133	57
Montréal		6 300	6 300	10 242
Montréal-Est		295	295	
Mont-St-Hilaire	154		154	222
Notre-Dame-de-Bon-Secours		25	25	
Notre-Dame-de-l'Île-Perrot	439	561	1 000	1 565
Otterburn-Park	74		74	106
Outremont				
Pincourt	1 696	257	1 953	3 465
Pointe-Calumet		1 011	1 011	1 408
Richelieu	286	266	552	584
Rivière-Beaudette				2
Rosemère	5 457		5 457	7 155
St-Amable		2 661	2 661	
St-Basile-le-Grand	160		160	117
St-Bruno	497		497	361
Ste-Catherine	616		616	907
St-Constant	596		596	802
St-Eustache	21 928		21 928	4 438
St-Hubert	9 958	182	10 140	18 234
Ste-Julie	1 037	553	1 590	1 811
St-Lambert	2 132		2 132	4 187
St-Mathieu-de-Beloeil		32	32	89
St-Philippe				477
St-Pierre				47
St-Polycarpe				20
Ste-Thérèse	11 183		11 183	11 031
Terrasse-Vaudreuil	213	120	333	590
Terrebonne	177		177	769

BREAKDOWN OF COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES
MUNICIPALITIES AND MUNICIPAL BODIES (cont'd)

(in thousands of dollars)

	Water purification	Waterworks, sewers and other	1991	1990
Très-St-Rédempteur				5
Varennes	283	523	806	1 158
Vaudreuil	231		231	273
Vaudreuil-sur-le-Lac		145	145	244
Verchères	1 008		1 008	1 351
Metropolitan Québec:				
Ancienne-Lorette	432		432	447
Beauport	889		889	981
Cap-Rouge	475		475	583
Charlesbourg	663	750	1 413	1 079
Charny	253		253	346
Lac-Beauport		1 576	1 576	1 595
Lac-St-Charles	327	1 079	1 406	1 509
L'Ange-Gardien	33		33	41
Lévis	3 876		3 876	13 192
Loretteville	854		854	860
Québec	895	5 800	6 695	2 603
St-Augustin-de-Desmaures	1 390	266	1 656	698
St-Dunstan-du-Lac-Beauport	37		37	37
St-Émile	142		142	377
Ste-Foy	3 337	153	3 490	4 439
St-Jean-de-Boischatel		323	323	348
St-Nicolas	122		122	170
St-Romuald-d'Etchemin	175	653	828	90
Val-Bélair	522		522	524
Vanier	17	2 000	2 017	135
Various electoral divisions:				
Abitibi-Est	820	255	1 075	1 347
Abitibi-Ouest	856	320	1 176	1 811
Argenteuil	8 501	2 528	11 029	3 324
Arthabaska	2 132	740	2 872	2 870
Beauce-Nord	3 746	3 798	7 544	15 276
Beauce-Sud	3 691	1 836	5 527	5 483
Beauharnois-Huntingdon	6 716	771	7 487	1 615
Bellechasse	1 619	7 680	9 299	9 998
Berthier	3 488	1 285	4 773	8 039
Bonaventure	17 225	7 582	24 807	24 228
Brome-Missisquoi	3 833	7 470	11 303	14 216
Chambly	95	296	391	412
Champlain	4 871	1 933	6 804	9 911
Chapleau	1 499	3 520	5 019	1 399
Charlevoix	3 972	1 109	5 081	8 535
Châteauguay		156	156	
Chauveau	2 654	179	2 833	4 103
Chicoutimi	6 047		6 047	8 413
Chomedy		600	600	
Chûtes-de-la-Chaudière	648	4 571	5 219	990
Deux-Montagnes	2 629	38	2 667	155
Drummond	43 411	3 379	46 790	41 597
Dubuc	6 676	1 019	7 695	6 645
Duplessis	405	9 469	9 874	2 985
Frontenac	3 226	2 595	5 821	8 043
Gaspé	8 463	3 844	12 307	12 911

BREAKDOWN OF COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES
MUNICIPALITIES AND MUNICIPAL BODIES (cont'd)

(in thousands of dollars)

	Water purification	Waterworks, sewers and other	1991	1990
Gatineau	2 333	509	2 842	3 986
Groulx		920	920	1 204
Hull	892	615	1 507	927
Huntingdon				1 250
Iberville	6 343	4 676	11 019	12 281
Îles-de-la-Madeleine	501	540	1 041	12 936
Jacques-Cartier		33	33	
Johnson	6 108	1 066	7 174	8 874
Joliette	21 851	3 625	25 476	28 532
Jonquière	1 778	30	1 808	2 561
Kamouraska-Témiscouata	11 571	3 612	15 183	11 379
Labelle	11 225	786	12 011	8 931
Lac-St-Jean	2 408	635	3 043	3 563
La Peltrie		1 723	1 723	
La Prairie	95	1 266	1 361	
L'Assomption	15 566	421	15 987	16 453
Laviolette	4 735	380	5 115	7 069
Lévis	239	17	256	1 982
Lotbinière	1 321	1 731	3 052	3 545
Louis-Hébert		1 700	1 700	
Marquette		106	106	
Maskinongé	4 756	4 496	9 252	10 065
Masson	683	771	1 454	416
Matane	2 388	1 944	4 332	6 067
Matapédia	2 231	1 961	4 192	5 099
Mégantic-Compton	11 726	1 864	13 590	13 187
Montmagny-L'Islet	6 975	4 400	11 375	19 903
Montmorency	1 993	525	2 518	3 952
Nicolet-Yamaska	3 835	1 840	5 675	5 590
Orford	5 383	9 206	14 589	15 118
Papineau	1 701	502	2 203	3 150
Pontiac	464	794	1 258	1 395
Portneuf	4 533	9 766	14 299	24 589
Prévost	2 271	2 265	4 536	4 548
Richelieu	15 546	1 087	16 633	18 573
Richmond	2 759	2 529	5 288	6 392
Rimouski	8 026	2 724	10 750	8 120
Rivière-du-Loup	9 921	4 745	14 666	13 546
Roberval	8 464	4 056	12 520	6 866
Rosemont				140
Rousseau	3 604	2 818	6 422	7 323
Rouyn-Noranda-Témiscamingue	10 177	8 039	18 216	5 843
Saguenay	18 237	2 493	20 730	18 588
Salaberry-Soulanges	7 719	1 170	8 889	8 293
Shefford	5 987	4 694	10 681	6 550
Sherbrooke	10 539	3 520	14 059	31 319
St-François	4 463	477	4 940	8 401
St-Hyacinthe	7 018	2 266	9 284	9 513
St-Jean	2 648	2 898	5 546	4 185
St-Maurice	2 647	4 071	6 718	8 870
Taillon		15 183	15 183	16 185
Terrebonne	65		65	830
Trois-Rivières	13 716	329	14 045	16 280
Ungava	2 243	72 392	74 635	75 815
Vachon		66	66	
Vaudreuil	566	263	829	1 222
Verchères	600	3 612	4 212	3 675
	617 230	304 875	922 105	1 023 070

BREAKDOWN OF COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES
MUNICIPALITIES AND MUNICIPAL BODIES (cont'd)

(in thousands of dollars)

	Water purification	Waterworks, sewers and other	1991	1990
Municipal bodies				
Commission de transport de la Communauté régionale de l'Outaouais		2 490	2 490	
Commission de transport de la Communauté urbaine de Québec		1 398	1 398	4 711
Communauté urbaine de l'Outaouais	1 349		1 349	1 271
Communauté urbaine de Montréal	255 046		255 046	308 690
Communauté urbaine de Québec	36 004		36 004	49 444
Corporation intermunicipale de transports des Forges		300	300	
Corporation intermunicipale de transports du Saguenay				488
Corporation métropolitaine de transports de Sherbrooke				1 630
Société de transport de la Communauté urbaine de Montréal		207 083	207 083	66 587
Société de transport de la Rive-Sud de Montréal		38 193	38 193	34 831
Société de transport de Ville de Laval				1 500
	292 399	249 464	541 863	469 152
	909 629	554 339	1 463 968	1 492 222

BREAKDOWN OF COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES
GOVERNMENT ENTERPRISES AND AGENCIES AND VARIOUS OTHER BODIES

(in thousands of dollars)

	1991	1990
Government enterprises and agencies		
Musée d'art contemporain de Montréal	6 025	495
Musée de la Civilisation	10 548	
Musée du Québec	30 036	
Société de la Place des Arts de Montréal	45 400	41 540
Société du Grand Théâtre de Québec	2 873	2 638
	94 882	44 673
Various other bodies		
Assistance to industry		
Assistance for the creation of community jobs	1 367	2 683
Assistance for the production and marketing of agro-food products	1 945	2 839
Regional development assistance	2 709	2 887
Assistance to the technologic development	21 015	27 000
Assistance to the mining industry		1 489
Financial assistance to a leading industry relating to helicopters	4 400	
Forest industry development	254	503
Development of maritime fisheries	645	2 456
Assistance to recreational and cultural agencies	29 115	20 591
Other	3 061	1 128
	64 511	61 576
	159 393	106 249

(in thousands of dollars)

Summary

Details page		1991	1990
	GOVERNMENT ENTREPRISES AND AGENCIES		
3-72	Centre de recherche industrielle du Québec	3 000	4 000
3-73	Commission municipale du Québec	34 916	37 284
3-74	Hydro-Québec	28 003 197 (2)	23 727 756
3-81	Régie de l'assurance-maladie du Québec	14 800	15 400
3-82	Régie des installations olympiques	432 461 (2)	435 336
3-83	Sidbec	335 580	361 976
3-84	Société de développement de la Baie James	2 900	2 524
3-85	Société de développement industriel du Québec	437 822	258 260
3-87	Société du Palais des congrès de Montréal	83 788	74 500
3-88	Société du parc industriel et portuaire de Bécancour	35 000	35 000
3-88	Société immobilière du Québec	717 599	629 600
3-91	Société nationale de l'amiante	65 886	68 298
3-91	Société québécoise d'aluminium Inc. (subsidiary of the Société générale de financement du Québec)		148 206
3-92	Société québécoise d'assainissement des eaux	232 987	172 928
		30 399 936 (1)	25 971 068
	MUNICIPALITIES, INDIVIDUALS AND CORPORATIONS		
3-97	Ville de Longueuil (Cité de Jacques-Cartier)		226
3-97	Farmers	29	52
3-97	Students	1 375 116 (3)	1 285 584
3-98	Fishermen	46 666	40 878
3-98	Agricultural producers and forest owners	54	51
3-99	Agricultural cooperatives and corporations carrying out similar activities	16 888	15 623
3-100	Regional dairies	200	400
		1 438 953	1 342 814
		31 838 889	27 313 882

(1) Borrowings in foreign currencies are shown at their Canadian equivalent at exchange rates in effect on March 31, 1991 and take into account currency swap contracts at the following rates, expressed in Canadian dollars:

In United States currency, US Dollar = 1,1587
In Japanese currency, Yen = 0,008206
In Dutch currency, Dutch Florin = 0,6021
In Federal Republic of Germany currency, Deutsche Mark = 0,6794
In United Kingdom currency, Pound Sterling = 2,0138
In Swiss currency, Swiss Franc = 0,7961
In European currency units, ECU = 1,39849

(2) Includes $157 746 936 ($54 035 020 in 1990) for Hydro-Québec bonds and $4 000 000 ($4 000 000 in 1990) for Régie des intallations olympiques bonds held by the Gouvernement du Québec in sinking funds.

(3) Interest on these loans is paid by the Gouvernement du Québec as long as the borrower remains a student.

GOVERNMENT ENTERPRISES AND AGENCIES
Centre de recherche industrielle du Québec
R.S.Q., c. D-9.1

(in thousands of dollars)

	1991	1990
Under chapter D-9.1 of the Revised Statutes of Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing of the Centre.		
Under Order-in-Council 664-88, the Gouvernement du Québec has authorized the issue of bonds for a par value of $5 000 000 in Canadian currency, with the following rates and maturity dates:		
1991 bonds - $1 000 000 at 9,5%, maturing May 9, 1991 1992 bonds - $1 000 000 at 9,75%, maturing May 9, 1992 1993 bonds - $1 000 000 at 10%, maturing May 9, 1993.		
Interest is payable semi-annually on May 9 and September 9 of each year.		
At March 31, the outstanding principal was	3 000	4 000

Commission municipale du Québec
R.S.Q., c. D-7

(in thousands of dollars)

	1991	1990
Act respecting municipal and school debts and loans Bonds issued by the Commission municipale du Québec to the Office du développement municipal et des prêts aux municipalités, Ottawa, for the purpose of granting loans to municipalities.		
At March 31, the outstanding principal was	34 916 (*)	37 284

Sums owed by the Commission municipale du Québec to the Office du développement municipal et des prêts aux municipalités, Ottawa, and municipal bonds held by the Commission as consideration are not part of the assets and liabilities of the Government. Rather, they are a debt of the Commission guaranteed by the Government (O.C. 2206-64).

(*) Details
Metropolitan Montréal: 19 297

Blainville, 280; Boisbriand, 321; Boucherville, 313; Brossard, 9; Chambly, 29; Châteauguay, 38; Côte-St-Luc, 461; Dollard-des-Ormeaux, 24; Dorval, 135; Île-Perrot, 52; Lachenaie, 11; L'Assomption, 193; Laval, 249; Longueuil, 1 055; Mascouche, 67; McMasterville, 28; Montréal, 13 586; Mont-St-Hilaire, 28; Notre-Dame-de-l'Île-Perrot, 33; Otterburn-Park, 28; Pierrefonds, 152; Pincourt, 73; Pointe-Claire, 219; Rosemère, 162; St-Basile-le-Grand, 99; St-Bruno-de-Montarville, 89; Ste-Catherine, 30; St-Constant, 1; St-Eustache, 42; St-Hubert, 100; St-Laurent, 242; Ste-Thérèse, 320; Terrasse-Vaudreuil, 67; Terrebonne, 278; Verdun, 369; Westmount, 114.

Metropolitan Québec: 4 467

Ancienne-Lorette, 72; Beauport, 718; Cap-Rouge, 183; Charlesbourg, 958; Charny, 619; Lévis, 236; Québec, 695; Ste-Brigitte-de-Laval, 91; Ste-Foy, 172; St-Jean-de-Boischatel, 35; Sillery, 161; Val-Bélair, 527.

Various electoral districts: 11 152

Abitibi-Est, 60; Abitibi-Ouest, 77; Argenteuil, 71; Arthabaska, 159; Beauce-Nord, 243; Beauharnois-Huntington, 55; Bellechasse, 940; Berthier, 17; Bonaventure, 482; Brome-Missisquoi, 158; Champlain, 209; Chapleau, 252; Charlevoix, 967; Chauveau, 162; Chicoutimi, 68; Dubuc, 196; Duplessis, 144; Gaspé, 429; Gatineau, 29; Hull, 293; Iberville, 36; Îles-de-la-Madeleine, 236; Johnson, 215; Joliette, 13; Jonquière, 14; Labelle, 300; Lac-St-Jean, 40; Laviolette, 172; Les-Chutes-de-la-Chaudière, 168; Lotbinière, 515; Maskinongé, 103; Matane, 103; Matapédia, 3; Mégantic-Compton, 12; Montmagny-L'Islet, 151; Orford, 179; Papineau, 170; Pontiac, 43; Portneuf, 50; Prévost, 154; Richelieu, 266; Richmond, 108; Rimouski, 225; Rivière-du-Loup, 134; Roberval, 107; Rousseau, 119; Rouyn-Noranda-Témiscamingue, 116; Saguenay, 276; St-Jean, 230; St-Maurice, 387; Salaberry-Soulanges, 33; Shefford, 267; Sherbrooke, 949; Vaudreuil, 49; Verchères, 198.

Hydro-Québec
R.S.Q., c. H-5, s. 27 and s. 28
Summary of guaranteed borrowings

(in thousands of dollars)

	1991		1990	
	Par value in foreign currency (in thousands)(*)	Amount in Canadian equivalent	Par value in foreign currency (in thousands)(*)	Amount in Canadian equivalent
Negotiable bonds				
In Canadian currency		12 233 590		10 732 680
In U.S. currency	9 561 075 US$	11 341 673	7 236 664 US$	8 790 580
In Swiss currency	1 081 700 SF	783 218	1 245 700 SF	884 229
In Federal Republic of Germany currency	1 950 750 DM	1 292 082	1 524 550 DM	970 556
In Japanese currency	53 450 000 Yens	475 388	45 450 000 Yens	412 200
In United Kingdom currency	375 000 PS	771 718	375 000 PS	761 853
In European currency units	125 000 ECU	156 897	125 000 ECU	156 897
In Dutch currency	105 000 Florins	63 221	120 000 Florins	73 848
		27 117 787		22 782 843
Other borrowings				
In Canadian currency		299 115		290 993
In U.S. currency	878 580 US$	1 018 011	787 580 US$	921 626
Total before sinking fund		28 434 913		23 995 462
Less: sinking fund		431 716		267 706
Total		28 003 197		23 727 756

(*) Amounts by foreign currency were determined after taking currency swap contracts into consideration. Moreover, in the case of heavily discounted borrowings, the amounts realized, rather than par value, were considered while adding to them the capitalization of the discount, spread over the duration of the borrowings.

Hydro-Québec
R.S.Q., c. H-5, s. 27 and s. 28
Negotiable bonds

(in thousands of dollars)

Maturity date	Date of issue	Decree or O.C.	Rate %	Series	Amount
In Canadian currency					
1994-03-01	1964-03-01	271-64	5 1/2	AN-2	923
1995-02-15	1965-02-15	177-65	5	AR-2	24 837
1994-10-01	1967-10-01	2374-67	6	BC-1	21 153
" " "	" " "	" "	7	BC-2	10 400
1994-10-01	1968-05-15	1323-68	7	BE	21 826
1992-10-01	1969-10-01	3430-69	8 1/2	BK	21 915
1996-04-15	1971-04-15	1448-71	7 3/4	BT	36 690
1996-07-29	1971-07-29	2385-71	8 3/4	BU	41 189
1997-05-01	1972-05-01	1105-72	8 1/4	BY	39 764
1993-12-15	1972-06-15	1765-72	8 1/4	BZ	50 925
1997-09-15	1972-09-15	2439-72	8 3/8	CA	45 539
1996-11-08	1972-11-08	3087-72	8 1/4	CB	50 000
1998-02-21	1973-02-21	332-73	8	CD	50 000
1998-07-10	1973-07-10	2263-73	8 1/4	CE	55 000
1998-10-15	1973-10-15	3465-73	8 3/4	CG	50 000
1998-12-03	1973-12-03	4019-73	8 1/2	CH	50 000
1999-04-01	1974-04-01	1211-74	9	CK	60 000
1996-07-03	1974-07-03	4481-74	9 7/8	CL	80 000
2000-02-06	1975-02-06	150-75	9 3/4	CR-2	100 000
2000-02-06	1977-08-06	2405-77	9 3/4	CRA	125 000
2000-06-16	1975-06-16	2103-75	10	CS	80 000
1997-09-01	1975-09-01	3840-75	10 1/4	CU	65 000
1996-05-01	1976-05-01	458-76	10 3/4	CY	11 684
2001-10-21	1976-10-21	3495-76	10	DA	120 000
1997-06-01	1977-06-01	1571-77	10	DD	100 000
2003-05-15	1978-05-15	1332-78	10 1/4	DG	120 000
2003-05-15	1979-05-15	1200-79	10 1/4	DGA	140 000
2003-05-15	1979-07-24	1932-79	10 1/4	DGB	150 000
2003-07-05	1978-07-05	1879-78	10	DH	125 000
2003-07-05	1978-08-30	2557-78	10	DHA	125 000
2004-03-27	1979-03-27	702-79	10 3/4	DM	135 000
2004-03-27	1979-12-20	3284-79	10 3/4	DMA	135 000
2004-10-15	1979-10-15	2643-79	11	DR	150 000
2004-10-15	1979-11-15	2989-79	11	DRA	200 000
1992-05-06	1980-05-06	1200-80	14	DW-1	198 115
2005-07-15	1980-07-15	2105-80	11 3/4	DZ	200 000
2005-09-30	1980-09-30	2839-80	13 1/4	EA	185 000
1990-12-14	1980-12-14	3776-80	13 1/4	ED	80 000
2000-12-14	" " "	" "	"	ED-1	4 500
1991-09-24	1981-03-24	705-81	13 1/2	EF-1	52 118
1996-07-09	1981-07-09	1669-81	15 3/4	EH-1	158 446
1996-09-16	1981-09-16	2449-81	17 1/2	EL-1	127 762
1991-11-24	1981-11-24	3019-81	17 1/2	EN-1	129 778
1993-02-20	1982-08-20	1741-82	16,9	EX	100 000
2002-09-15	1982-09-15	2006-82	15 3/4	EZ-2	46 000
1992-12-15	1982-12-15	2990-82	9 1/2	FE	47 419 (A)
1993-02-10	1983-02-10	110-83	12	FF-1	98 000
2003-02-10	" " "	" "	13	FF-2	67 000
1993-02-10	1983-04-13	595-83	12	FFA	50 000
2005-09-30	1983-09-30	1844-83	13 1/4	EA-1	125 000
1993-09-30	" " "	" "	12 1/2	FI-2	67 000
1993-09-30	1984-02-15	284-84	12 1/2	FIA	50 000
2005-09-30	1984-03-30	654-84	13 1/4	EA-2	50 000
" " "	" " "	655-84	"	EA-3	50 000
" " "	" " "	939-84	"	EA-4	50 000
1994-05-15	1984-05-15	1106-84	13	FO	75 000

Hydro-Québec (cont'd)
R.S.Q., c. H-5, s. 27 and s. 28
Negotiable bonds (cont'd)

(in thousands of dollars)

Maturity date	Date of issue	Decree or O.C.	Rate %	Series	Amount
In Canadian currency (cont'd)					
1994-08-16	1984-05-15	1106-84	14 1/4	FQ-2	115 000
1994-10-15	1984-10-15	2127-84	13	FR	110 000
1997-06-01	1985-01-15	2732-84	10	DD-1	92 009 (B)
2006-02-06	1985-02-06	126-85	12 1/4	FT-2	153 000
1995-05-01	1985-05-01	700-85	12 1/4	FX	100 000
1995-03-15	1985-08-15	1578-85	8	FZ	54 537 (C)
1995-08-15	" " "	1579-85	11	GA	100 000
1995-09-25	1985-09-25	1884-85	10 3/4	GC-1	170 000
" " "	1987-09-25	1982-87	"	GC-1	50 000
2008-09-25	1985-09-25	1884-85	11 1/4	GC-2	100 000
2001-05-01	1986-05-01	476-86	9 1/2	GG	150 000
1996-07-31	1986-07-31	1070-86	9 1/4	GI	150 000
1994-11-04	1986-11-04	1596-86	9 1/2	GM	65 000
1996-12-02	1986-12-02	1723-86	9 1/4	GP	565 000
" " "	" " "	1890-86	"	GP	
" " "	" " "	88-87	"	GP	
" " "	" " "	246-87	"	GP	
1997-02-18	1987-02-18	1638-86	9 1/2	GN	21 000
2007-02-18	" " "	" "	9 3/4	GO	48 000
1992-02-25	1987-03-02	245-87	8 1/4	GR	250 000
1997-04-21	1987-04-21	420-87	9	GS	150 000
1997-07-16	1987-07-16	1098-87	9 3/4	GU-1	120 000
" " "	1988-02-17	174-88	"	GU-1	158 000
2012-07-16	1987-07-16	1098-87	10 1/4	GU-2	205 000
" " "	1988-02-17	174-88	"	GU-2	192 000
2006-02-06	1988-05-25	733-88	12 1/4	FT-2	50 000
1995-05-11	1988-05-11	596-88	10 1/4	GX	125 000
2008-06-01	1988-06-08	834-88	11 1/4	GZ	100 000
1999-02-01	1988-09-27	1390-88	10 3/4	HA	365 000
2012-07-16	1989-02-14	118-89	10 1/4	GU-2	380 000
1999-02-09	1989-02-09	43-89	11	HC	500 000
2012-07-16	1989-04-27	577-89	10 1/4	GV-2	240 000
2012-07-16	1990-02-15	137-90	10 1/4	GV-2	100 000
1999-02-01	1989-04-27	577-89	10 3/4	HA	235 000
2011-09-26	1989-09-26	1523-89	10	HF	450 000
2019-11-22	1989-11-22	1755-89	10	HG	100 000
2020-08-15	1990-08-15	1142-90	11	HL	675 000
" " "	" " "	1382-90	"	"	
" " "	" " "	1782-90	"	"	
" " "	1991-02-15	138-91	"	"	235 000
2020-08-15	1990-08-15	1143-90	nul	HM	81 533 (D)
" " "	" " "	280-91	"	"	
2010-08-16	1990-08-15	1144-90	"	HN	35 807 (E)
2000-10-10	1990-10-10	1382-90	11,25	HO	475 000
" " "	" " "	138-91	"	"	
2000-10-30	1990-10-30	1555-90	7,25	HP	64 721 (F)
2001-03-08	1991-03-08	187-91	10,625	HU	300 000
					12 233 590

HEAVILY DISCOUNTED BONDS:
(A) $50 000 000 at maturity, effective rate of 12,94%.
(B) $100 000 000 at maturity, effective rate of 11,85%.
(C) $60 000 000 at maturity, effective rate of 11,011%.
(D) $1 729 000 000 at maturity, effective rate from 10,587% to 10,964%.
(E) $282 500 000 at maturity, effective rate of 10,97%.
(F) $89 000 000 at maturity, effective rate of 11,824%.

Hydro-Québec (cont'd)
R.S.Q., c. H-5, s. 27 and s. 28
Negotiable bonds (cont'd)

(in thousands of dollars)

Maturity date	Date of issue	Decree or O.C.	Rate %	Series	Par value in foreign currency (in thousands)	Amount in Canadian equivalent
In U.S. currency					US$	
1994-04-01	1964-04-01	661-64	4 1/2	AO	50 000	
1992-04-15	1966-04-26	653-66	5 3/8	AV	38 914	
1991-09-15	1966-09-23	1490-66	6 1/4	AX	24 126	
1993-01-01	1967-01-01	2397-66	6 1/4	AY	37 726	
1993-06-01	1967-06-01	1466-67	6 1/4	BA	33 198	
1992-09-15	1967-09-15	2479-67	6 1/2	BB	32 472	
1991-11-01	1968-11-01	3466-68	7 1/4	BG	33 724	
1999-07-15	1969-07-15	2080-69	8 3/4	BI	33 577	
1999-01-01	1971-01-01	4598-70	8 3/4	BR	48 770	
2001-10-01	1971-10-01	3217-71	8 1/2	BV	53 054	
2002-02-01	1972-02-01	271-72	7 7/8	BX	76 491	
2003-01-01	1973-01-01	3635-72	7 1/2	CC	96 575	
2003-08-01	1973-08-01	2783-73	8 1/2	CF	69 348	
2004-01-01	1974-01-01	4411-73	8 1/4	CI	99 524	
2005-08-01	1975-08-01	3435-75	9 3/4	CT	168 921	
2005-11-15	1975-11-15	5038-75	10	CW	193 646	
1996-02-15	1976-02-15	371-76	10 1/4	CX	331 374	
2006-09-15	1976-09-15	3188-76	8,6	CZ	202 093	
1996-12-15	1976-11-18	3901-76	8 3/4	DC	16 700	
1992-08-01	1977-08-01	2333-77	9	DE	80 997	
1997-09-01	1977-09-01	2955-77	9 1/4	DF	112 747	
2008-07-15	1978-07-15	2288-78	10	DJ	93 820	
2009-02-01	1979-02-01	214-79	10	DL	193 268	
2009-06-15	1979-06-15	1671-79	10 1/8	DQ	182 605	
2009-10-15	1979-10-15	2820-79	11 1/4	DS	197 986	
2010-06-15	1980-06-15	1810-80	10 3/4	DY	235 200	
2010-10-15	1980-10-15	3202-80	13 1/4	EC-2	128 404	
1991-07-15	1981-07-15	2020-81	16 1/4	EI	200 000	
1991-09-01	1981-09-01	2323-81	17 3/8	EK	250 000	
1991-10-15	1981-10-15	2830-81	17 1/4	EM	150 000	
1992-01-15	1982-01-15	93-82	16 5/8	EQ	200 000	
1992-08-15	1982-08-15	1853-82	14 5/8	EY	150 000	
1992-12-01	1982-12-01	2602-82	11 1/2	FD	85 825	
2013-02-15	1983-02-15	201-83	13 3/8	FG-2	89 400	
1993-12-15	1983-12-15	1843-83	12 3/8	FL-1	100 000	
" " "	" " "	2576-83	"	FL-1		
" " "	" " "	2580-83	"	FL-1		
2013-12-15	1983-12-15	1843-83	13 1/4	FL-2	137 025	
" " "	" " "	2576-83	"	FL-2		
" " "	" " "	2580-83	"	FL-2		
2012-02-01	1985-02-01	1843-83	11 3/4	FU	200 000	
" " "	" " "	2580-83	"	FU		
" " "	" " "	158-85	"	FU		
2005-05-01	1985-05-01	410-85	Floating	FV	200 000	
2002-07-19	1985-07-19	1260-85	Floating	FY	200 000	
1995-07-17	1985-10-17	1885-85	8	GB	111 565	
2026-03-01	1986-03-01	251-86	8 7/8	GF	250 000	
" " "	" " "	252-86	"	GF		
2026-04-15	1986-04-15	251-86	8 1/4	GH	250 000	
" " "	" " "	498-86	"	GH		
1996-08-21	1986-08-21	1255-86	8,175	GJ	72 000	
2027-01-15	1987-01-15	1889-86	8 1/4	GQ	250 000	
" " "	" " "	73-87	"	GQ		
" " "	" " "	90-87	"	GQ		

Hydro-Québec (cont'd)
R.S.Q., c. H-5, s. 27 and s. 28
Negotiable bonds (cont'd)

(in thousands of dollars)

Maturity date	Date of issue	Decree or O.C.	Rate %	Series	Par value in foreign currency (in thousands)	Amount in Canadian equivalent
In U.S. currency (cont'd)					US$	
2007-10-15	1987-10-15	1427-87	10,7	GV	250 000	
" " "	" " "	1573-87	"	GV		
2018-01-15	1988-01-15	1427-87	9 3/4	GW	250 000	
" " "	" " "	110-88	"	GW		
1998-09-29	1988-09-29	1391-88	9 3/4	HB	150 000	
2029-06-15	1989-06-15	44-89	8,625	HE	250 000	
" " "	" " "	913-89	"			
2029-12-01	1989-12-01	44-89	8 1/2	HH	500 000	
" " "	" " "	1819-89	"			
2030-04-15	1990-04-15	485-90	9,375	HK	500 000	
" " "	" " "	486-90	"			
2000-04-27	1990-04-27	488-90	Flottant	HJ	200 000	
2030-11-15	1990-11-15	1381-90	9,5	HQ	500 000	
" " "	" " "	1585-90	"	HQ		
" " "	" " "	1586-90	"	HQ		
2021-02-01	1991-02-01	1381-90	9,4	HS	900 000	
" " "	" " "	1585-90	"	HS		
" " "	" " "	139-91	"	HS		
2001-03-07	1991-03-07	186-91	9	HT	300 000	
					9 561 075 (1)	11 341 673 (1)

(1) Including currency swap contracts of US$2 218 919 000 for $2 834 317 000 in Canadian currency.

Hydro-Québec (cont'd)
R.S.Q., c. H-5, s. 27 and s. 28
Negotiable bonds (cont'd)

(in thousands of dollars)

Maturity date	Date of issue	Decree or O.C.	Rate %	Par value in foreign currency (in thousands)	Amount in Canadian equivalent
In Swiss currency				SF	
1993-03-23	1978-03-23	637-78	3 3/4	65 000	
1994-07-16	1984-07-16	1422-84	5 7/8	141 700	
1994-08-19	1986-08-19	914-86	4 3/4	75 000	
2002-05-25	1987-05-25	667-87	5	200 000	
1997-10-23	1987-10-23	1527-87	5,125	100 000	
1998-03-24	1988-03-24	175-88	4,625	100 000	
2008-03-24	1988-03-24	175-88	5	100 000	
2000-02-06	1990-02-26	155-90	7 1/4	200 000	
2007-04-27	1990-04-27	484-90	7,5	100 000	
				1 081 700 (2)	783 218 (2)
(2) Including currency swap contracts of 825 725 000 SF, $579 436 000 in Canadian currency.					
In Federal Republic of Germany currency				DM	
1991-12-01	1981-12-01	3206-81	10 1/4	150 000	
1992-04-15	1982-04-15	734-82	10 1/2	150 000	
1992-06-30	1982-06-30	1487-82	10 1/4	120 000	
1993-02-16	1983-02-16	155-83	8	200 000	
1994-05-15	1984-05-01	908-84	7 3/4	98 550	
1995-06-20	1985-06-20	972-85	7 1/8	197 200	
1996-05-01	1986-05-01	475-86	5 1/2	109 000	
2016-05-01	1986-05-01	475-86	6	134 000	
1999-03-30	1989-03-30	370-89	6 3/4	292 000	
2000-04-25	1990-04-25	487-90	Floating	500 000	
				1 950 750 (3)	1 292 082 (3)
(3) Including currency swap contracts of 1 628 225 000 DM, $1 049 948 000 in Canadian currency and 197 200 000 DM for US$135 486 000, $156 988 000 in Canadian currency at March 31.					
In Japanese currency				Yens	
1994-02-28	1986-02-28	74-86	6 5/8	10 000 000	
1994-06-01	1987-06-01	772-87	4,625	15 000 000	
1997-06-19	1987-06-19	901-87	5,2	10 450 000	
1998-05-25	1988-05-25	730-88	5 1/2	10 000 000	
2001-01-31	1991-01-31	71-91	6	8 000 000	
				53 450 000 (4)	475 388 (4)
(4) Including currency swap contracts of 45 450 000 000 Yens, $412 200 000 in Canadian currency and 8 000 000 000 Yens for US$54 533 000, $63 188 000 in Canadian currency at March 31.					
In United Kingdom currency				PS	
2011-05-31	1981-05-26	1333-81	15	40 000	
2015-09-13	1982-09-13	2005-82	12 3/4	50 000	
2003-09-06	1983-05-31	1032-83	13,24	60 000	
1995-06-16	1988-06-16	597-88	9 5/8	75 000	
2015-08-08	1990-03-08	247-90	12 5/8	150 000	
				375 000 (5)	771 718 (5)
(5) Including currency swap contracts of 75 000 000 Pounds Sterling, $174 530 000 in Canadian currency, also a currency swap contract of 150 000 000 Pounds Sterling in U.S. currency for US$254 850 000, Canadian equivalent of $295 295 000 at March 31.					
In European currency units				ECU	
1999-07-06	1989-07-06	840-89	9 1/4	125 000 (6)	156 897 (6)
(6) Including currency swap contracts of 125 000 000 ECU, $156 897 in Canadian currency.					
In Dutch currency				Florins	
1997-07-01	1982-07-01	1344-82	11 1/8	105 000	63 221

Hydro-Québec (cont'd)
R.S.Q., c. H-5, s. 27 and s. 28
Negotiable bonds (cont'd)

(in thousands of dollars)

	U.S. currency	Canadian equivalent	Canadian currency	Total amount
In Canadian and U.S. currency				
Other borrowings Hydro-Québec, with the authorization and guarantee of the Government, has made the following borrrowings:				
a) Under orders-in-council 2361-81, 1501-83, 1841-83, 1128-87 and 1425-87 authorizing the issue of notes in Canadian or U.S. currency at a rate of interest not exceeding the higher of the prime rate of the Bank of Montreal in Canada, or the rate on Government of Canada securities having the same date of maturity plus 1,75%, or the prime rate of the Chase Manhattan Bank of New York, for terms not exceeding one year in Canada and 270 days in the United States, provided the total of the outstanding notes does not at any time exceed $750 000 000.				
At March 31, the outstanding principal was	105 000	121 664	153 027	274 691
b) Under orders-in-council 2281-70, 420-71, 920-71, 3268-71, 3671-72 and 834-74 authorizing the issue of notes to the Government of Canada, bearing interest at rates varying from 7 3/16% to 7 15/16%. These notes are payable in 25 equal annual instalments of principal and interest as of March 25, 1975.				
At March 31, the outstanding principal was			10 757	10 757
c) Under Order-in-Council 3463-73 authorizing the issue of notes to Atomic Energy of Canada Ltd. bearing interest at rates varying from 7 15/16% to 10%. These notes are payable in 25 equal annual instalments of principal and interest, as of April 7, 1984.				
At March 31, the outstanding principal was			135 331	135 331
d) Under orders-in-council 3461-81, 932-85, 1889-86, 1426-87, 1554-90 and 1781-90 authorizing the issue of middle term notes not exceeding $1 000 000 000 in United States currency or the equivalent in U.S. dollars for notes payable in other currencies or currency units. These notes bear interest at fixed or varying rates, maturing 9 months or more after the date of issue.				
At March 31, the outstanding principal was	323 580	374 932		374 932
e) Under Order-in-Council 1425-87 authorizing the issue on the euromarket of discounted notes bearing no interest, for a term not longer than one year, provided that the outstanding amount of such notes does not exceed at any time $250 000 000 in U.S. currency.				
At March 31, the outstanding principal was	50 000	57 935		57 935
Amounts carried forward	478 580	554 531	299 115	853 646

Hydro-Québec (cont'd)
R.S.Q., c. H-5, s. 27 and s. 28
Negotiable bonds (cont'd)

(in thousands of dollars)

	U.S. currency	Canadian equivalent	Canadian currency	Total amount
Other borrowings (cont'd)				
Amounts brought forward	478 580	554 531	299 115	853 646
f) Under Order-in-Council 1256-86 approving regulation # 415 concerning the issue and sale of Hydro-Québec notes for $400 000 000 in U.S. currency. These notes have no fixed maturity (perpetual), bear interest at varying rates, are of Series "GL", with interest payable semi-annually. Beginning in September 1991, Hydro-Québec may redeem these notes at par.				
At March 31, the outstanding principal was	400 000	463 480		463 480
	878 580	1 018 011	299 115	1 317 126
Total before sinking fund				28 434 913
Less: sinking fund				431 716 (1)
Total negotiable bonds, at March 31				28 003 197

(1) Including $424 399 915 in Canadian currency, $1 312 807 representing the Canadian equivalent of $1 133 000 in U.S. currency, $5 027 560 representing the Canadian equivalent of 7 400 000 DM in Federal Republic of Germany currency, and $975 223 representing the Canadian equivalent of 1 225 000 SF in Swiss currency.

Régie de l'assurance-maladie du Québec
R.S.Q., c. R-5

(in thousands of dollars)

	1991	1990
Under chapter R-5 of the Revised Statutes of Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of the Régie.		
Under Order-in-Council 1427-88, the Gouvernement du Québec authorized the issue of bonds, for a par value of $16 000 000 in Canadian currency at the rate of 10,875% and maturing September 30, 1995.		
At March 31, the outstanding principal was	14 800	15 400

Régie des installations olympiques
R.S.Q., c. R-7

(in thousands of dollars)

	1991	1990
Under section 19a of chapter R-7 of the Revised Statutes of Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of the Régie and any commitment of the latter.		
At March 31, the borrowings of the Régie were as follows:		
Bond borrowings:		
Under Order-in-Council 1671-86 amended by orders-in-council 1716-88 and 1717-88, the Gouvernement du Québec approved a loan from the Bank of Nova Scotia, $100 million in Canadian currency, semi-annual rate of 9,6%, non-callable and maturing November 17, 1993.		
This loan is covered by two currency swap contracts. The first exchanges $100 million in Canadian currency for US$72 million in U.S. currency. The second exchanges US$72 million in U.S. currency for $88,3 million in Canadian currency.		
At March 31, the outstanding principal was	88 306	88 306
Under Order-in-Council 1424-87, the Gouvernement du Québec approved the issue and sale of Régie bonds, with a par value of $5 000 000 in Canadian currency. These bonds, dated September 24, 1987 and maturing September 24, 1992, bear interest at the annual rate of 11,1%.		
At March 31, the outstanding principal was	5 000	5 000
Borrowings on notes:		
Under Order-in-Council 2243-85, the Gouvernement du Québec approved the issue of notes in U.S. currency in the amount of US$250 000 000, interest at the London market Eurodollar interbank rate, callable beginning in November 1988 and maturing in November, 1994.		
At March 31, the outstanding principal was	289 675	292 550
Under Order-in-Council 105-86, the Gouvernement du Québec approved the issue of notes in U.S. currency in the amount of US$40 000 000, interest at 7,9866%, maturing February 21, 1994.		
A currency swap contract in Canadian currency is attached to this borrowing, at the interest rate of 8,92%.		
At March 31, the outstanding principal was	49 480	49 480
	432 461	435 336

Sidbec
R.S.Q., c. E-14

(in thousands of dollars)

Under section 14 of the Act respecting the establishment of a steel complex by Sidbec (R.S.Q., c. E-14), the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of Sidbec.

Sidbec has issued and sold six series of sinking fund debentures of a total par value of $120 000 000.

The principal outstanding on the debentures guaranteed by the Gouvernement du Québec is as follows:

Maturity Date	Date of issue	O.C.	Rate %	Series	1991	1990
1990-12-15	1970-12-15	4602-70	9 1/4	A		7 250
1991-06-15	1971-06-15	2222-71	8 3/4	B	7 250	7 500
1991-09-01	1979-09-01	2996-71	9	C	7 250	7 500
1995-05-15	1975-05-15	1710-75	10 1/4	E	22 000	22 000
1996-02-16	1976-02-16	384-76	10 3/4	F	25 000	25 000
					61 500	69 250

Under Order-in-Council 1108-83, amended by Order-in-Council 317-86, the Gouvernement du Québec approved a credit agreement for borrowings not exceeding $350 000 000 in Canadian currency.

This amount consists of a $200 000 000 term loan and a $150 000 000 revolving credit, the principal and interest of which are guaranteed by the Government.

	1991	1990
At March 31, the outstanding principal was	60 000	80 000

Under Order-in-Council 1710-85, the Government approved a credit agreement for US$18 500 000 in U.S. currency at the annual rate of 11%, maturing August 30, 1997.

A currency swap contract in Canadian currency is attached to this borrowing, at the interest rate of 8,82%, par value of $29 411 765 and effective rate of 11,15%.

	1991	1990
At March 31, the outstanding principal was	26 354	26 043

Under Order-in-Council 2181-85, the Gouvernement du Québec approved the issue and sale by Sidbec of bonds for a par value of 150 000 000 Swiss francs, on which the principal and interest are guaranteed by the Government. These bonds are dated November 1, 1985 and bear interest at the annual rate of 7,597% and mature on November 1, 1995.

A currency swap contract in U.S. currency is attached to this borrowing, at the interest rate of 7,6%, a par value of US$84 500 000, and effective rate of 11,042%.

	1991	1990
At March 31, the outstanding principal was US$72 745 000	86 169	85 126

Sidbec (cont'd)
R.S.Q., c. E-14

(in thousands of dollars)

	1991	1990
Under Order-in-Council 216-89, the Gouvernement du Québec approved a loan in Japanese currency of 5 000 000 000 yens by The Bank of Tokyo Ltd., maturing February 28, 1992 and bearing interest at the annual rate 5%.		
This loan is covered by a currency swap contract in Canadian currency, at the annual rate of 10,99%.		
At March 31, the outstanding principal was	45 742	45 742
Under Order-in-Council 424-89, the Gouvernement du Québec has approved a loan in Japanese currency of 6 000 000 000 Yens by The Bank of Tokyo Ltd., maturing April 1, 1992 and bearing interest at the annual rate of 5,05%.		
This loan is covered by a currency swap contract in Canadian currency, at the rate of 11,726%.		
At March 31, the outstanding principal was	55 815	55 815
	214 080	212 726
	335 580	361 976

Société de développement de la Baie James
R.S.Q., c. D-8

(in thousands of dollars)

	1991	1990
Under section 26 a) of the James Bay Region Development Act (R.S.Q., c. D-8), the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of the Société.		
Under Orders-in-Council 1073-83 and 1469-85, the Government approved borrowing margins of up to $17 100 000 in Canadian currency.		
At March 31, the outstanding principal was	2 900	2 524

(in thousands of dollars)

	1991	1990
Under section 45 of the Act respecting the Société de développement industriel du Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of the Société, and the fulfilment of any commitment of the latter.		
Under Order-in-Council 2348-85, The Société contracted a borrowing by the issue and sale of series "D" bonds of an overall par value of $30 000 000 in Canadian currency, at a zero coupon rate, present value rate of 11,05%, dated November 29, 1985 and maturing June 7, 1995.		
At March 31, the outstanding principal was	19 125	17 174
Under Order-in-Council 264-86, the Société contracted a borrowing by the issue and sale of series "E" bonds of an overall par value of $35 000 000 in Canadian currency, dated March 24, 1986, at an interest rate equal to the average prime rate of the reference banks less 5/8%, payable semi-annually and maturing March 24, 1991.		
At March 31, the outstanding principal was		35 000
Under Order-in-Council 91-87, the Société contracted a borrowing of 1 190 000 000 Yens with The Long-Term Credit Bank of Japan Ltd. and The Yasuda Fire & Marine Insurance Company Ltd. at the annual rate of 6%, payable semi-annually on February 6 and August 6 of each year and maturing February 6, 1997.		
A currency swap contract in Canadian currency is attached to this borrowing at the annual rate of 8,92%.		
At March 31, the outstanding principal was	10 500	10 500
Under Order-in-Council 744-87, the Société contracted a borrowing by the issue and sale of series "F" bonds in Canadian currency at the rate of 8,25%, maturing May 15, 1992, exchangeable any time after the date of registration for bonds of the same par value, bearing interest at 9,125% and maturing May 15, 2007.		
At March 31, the outstanding principal was	110 000	110 000
Under Order-in-Council 371-89, the Société contracted a loan in Japanese currency of 3 810 000 000 Yens with The Taiyo Mutual Life Insurance Company. Interest at the rate of 5,5% is payable semi-annually on March 22 and November 22 of each year. The loan matures March 22, 1996.		
This loan is covered by a currency swap contract in Canadian currency, at the annual rate of 10,92%.		
At March 31, the outstanding principal was	35 586	35 586
Under Order-in-Council 1821-89, the Société contracted a borrowing by the issue and sale of series "G" bonds of a total par value of $50 000 000 in Canadian currency, dated December 1, 1989 and bearing interest annually at 10%, maturing December 1, 1999.		
At March 31, the outstanding principal was	50 000	50 000

Société de développement industriel du Québec (cont'd)
R.S.Q., c. S-11.01

(in thousands of dollars)

	1991	1990
Under Order-in-Council 1046-90, the Société contracted a borrowing by the issue and sale of series "H" bonds of an overall par value of $50 000 000 in Canadian currency, dated July 27, 1990 and bearing interest at the annual rate of 11,5% and maturing July 27, 2000.		
At March 31, the outstanding principal was	50 000	
Under Order-in-Council 1284-90, the Société contracted a loan of US$50 000 000 in U.S. currency with the Westdeutsche Landesbank at the Libor rate plus 0,625% (8,0625%) dated September 13, 1990 and maturing September 13, 1995.		
This loan is covered by a currency swap contract in Canadian currency, at the BA effective rate plus 0,1425% (13,1225%) annually.		
At March 31, the outstanding principal was	57 450	
Under Orders-in-Council 1339-90, 1340-90, 1341-90 and 1342-90, the Société contracted a loan in Japanese currency of 7 000 000 000 Yens with the Norinchukin Bank at the annual rate of 8,35%, dated September 28, 1990 and maturing September 28, 1995.		
This loan is covered by two currency swap contracts. One is in U.S. currency for a total amount of US$50 724 638 at the 6-month Libor rate plus 5 points, which is covered by the other in Canadian currency at the BA rate plus 3 points, an effective rate of 12,6% annually.		
At March 31, the outstanding principal was	59 170	
Under Orders-in-Council 322-91 and 323-91, the Société contracted a loan of US$40 000 000 in U.S. currency with the Norinchukin Bank at the 6-month Libor rate plus 20 points, dated March 25, 1991 and maturing March 25, 1996.		
This loan is covered by a currency swap contract in Canadian currency at the 3-month BA rate plus 0,34%.		
At March 31, the outstanding principal was	45 991	
	437 822	258 260

Société du Palais des congrès de Montréal
R.S.Q., c. S-14.1

(in thousands of dollars)

	1991	1990
Under section 23 of chapter S-14.1 of the Revised Statutes of Québec the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing or other commitment of the Société.		
Under Order-in-Council 2125-84, the Société contracted a borrowing of US$20 000 000 in U.S. currency from The Industrial Bank of Japan Limited. The borrowing bears interest as of September 27, 1984 at the annual rate of 13%, payable semi-annually and matures September 27, 1996.		
A currency swap contract in Canadian currency, in the amount of $32 500 000 is attached to this borrowing at the annual rate of 9,96% (effective rate of 13,35%).		
At March 31, the outstanding principal was	32 500	32 500
Under Order-in-Council 2447-84, the Société contracted a borrowing of $12 000 000 in Canadian currency by the issue and sale of series "C" bonds, bearing interest at the rate of 13,2%, payable semi-annually until maturity on November 16, 1994.		
At March 31, the outstanding principal was	12 000	12 000
Under Order-in-Council 210-86, the Société contracted a borrowing of $30 000 000 in Canadian currency by the issue and sale of series "D" bonds, bearing interest at an annual rate equal to the average prime rate of the reference banks less 5/8%, as of March 14, 1986, such interest being payable March 14 and September 14 of each year. These bonds mature on March 14, 1991 and are callable at the option of the Société as of March 15, 1988.		
At March 31, the outstanding principal was		30 000
Under Order-in-Council 281-91, the Société contracted a loan by the issue and sale of notes having a total face value of 50 000 000 DM in Federal Republic of Germany currency at the 3-month Libor rate plus 12,5 points, dated March 14, 1991 and maturing March 14, 1996.		
This loan is covered by two currency swap contracts. One is in U.S. currency for a total amount of US$34 083 163 at the 6-month Libor rate plus 21,5 points, which is covered by the other in Canadian currency at the semi-annual rate of 10,5%.		
At March 31, the outstanding principal was	39 288	
	83 788	74 500

Société du parc industriel et portuaire de Bécancour
R.S.Q., c. S-15

(in thousands of dollars)

Under section III of chapter S-15 of the Revised Statutes of Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing or other commitment contracted by the Société.

Under Order-in-Council 1726-86, the Société contracted a borrowing in Japanese currency of 4 060 000 000 Yens with The Industrial Bank of Japan Limited, The Yasuda Fire And Marine Insurance Company Limited, The Nissan Fire and Marine Insurance Company Limited and The Toyo Fire and Marine Insurance Company Limited, at the annual rate of 6,4%, payable semi-annually on May 26 and November 26 of each year and maturing November 26, 1993.

A currency swap contract in Canadian currency is attached to this borrowing at the annual rate of 9,57%.

	1991	1990
At March 31, the outstanding principal was	35 000	35 000

Société immobilière du Québec
R.S.Q., c. S-17.1

(in thousands of dollars)

Under sections 32 and 33 of chapter S-17.1 of the Revised Statutes of Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing or other commitment contracted by the Société.

Under Order-in-Council 800-86, the Société contracted a borrowing in Canadian currency for a par value of $50 000 000 by the issue and sale of series "B" bonds. The bonds, dated June 12, 1986 and maturing June 12, 2006, bear interest at the annual rate of 8,5% until June 12, 1990 and at 9,15% thereafter until maturity.

Holders enjoy an early redemption option.

	1991	1990
At March 31, the outstanding principal was	10 245	50 000

Under Order-in-Council 1670-86, the Société contracted a borrowing having a par value of $72 000 000 in Canadian currency by the issue and sale of series "C" bonds. The bonds, dated November 17, 1986 and maturing November 17, 1991 bear interest at the annual rate of 9,15%. These bonds will be exchangeable for series "2 C" bonds maturing in 2006 and bearing interest at the annual rate of 9,5%.

	1991	1990
At March 31, the outstanding principal was	72 000	72 000

Société immobilière du Québec (cont'd)
R.S.Q., c. S-17.1

(in thousands of dollars)

	1991	1990
Under Order-in-Council 1882-86, the Société contracted a borrowing of 5 800 000 000 Yens with the Sumitomo Life Insurance Company and The Sumitomo Bank Limited, maturing January 8, 1997, at the annual rate of 6,4%.		
A currency swap contract in Canadian currency is attached to this borrowing whose effective interest rate is 9,72%.		
At March 31, the outstanding principal was	50 000	50 000
Under Order-in-Council 801-86 supplemented by Order-in-Council 119-89, the Société contracted borrowings		
- by the issue and sale of series "A" bonds for a par value of $40 800 000 in Canadian currency. These bonds, dated August 27, 1985 and maturing August 27, 1995, bear interest at the rate of 10,3025% payable annually.		
- by the issue of a note of 7 440 000 000 Yens to The Nippon Life Insurance Company and The Sanwa Bank Limited, dated August 27, 1985 at the annual rate of 7,4% and repayable in five (5) equal instalments beginning in 1991.		
This borrowing is covered by a currency swap contract in Canadian currency for an amount of $40 800 000, at the effective interest rate of 12,31%.		
At March 31, the outstanding principal was	81 600	81 600
Under Order-in-Council 1130-87, the Société contracted a borrowing in Japanese currency of 4 350 000 000 Yens with The Daihyaku Mutual Life Insurance Company and The Mitsui Bank Limited, maturing July 27, 1994 and bearing interest at the annual rate of 5,35%.		
This borrowing is covered by a currency purchase contract of $40 000 000 in Canadian currency, with the effective interest rate of 10,04%.		
At March 31, the outstanding principal was	40 000	40 000
Under Order-in-Council 1467-87 supplemented by Order-in-Council 119-89, the Société contracted a borrowing of 3 278 000 000 Yens in Japanese currency with The Nippon Credit Bank Ltd., maturing September 30, 1992 and bearing interest at the annual rate of 5,25%.		
This borrowing is covered by a currency purchase contract of $30 000 000 in Canadian currency, with the effective interest rate of 11,56%.		
At March 31, the outstanding principal was	30 000	30 000
Under Order-in-Council 176-88, the Société contracted a borrowing by the issue and sale of series "D" bonds of a par value of $50 000 000 in Canadian currency. These bonds, dated February 17, 1988, mature February 17, 2000 and bear an annual interest rate of 10,625%.		
Holders enjoy an early redemption option.		
At March 31, the outstanding principal was	50 000	50 000
Under Order-in-Council 406-88 supplemented by Order-in-Council 736-88, the Société contracted a borrowing by the issue and sale of series"E" bonds of a par value of $75 000 000 in Canadian currency. These bonds, dated March 28, 1988, mature March 28, 2013 and bear interest at the annual rate of 10,1%.		
Holders enjoy an early redemption option.		
At March 31, the outstanding principal was	61 500	66 000

Société immobilière du Québec (cont'd)
R.S.Q., c. S-17.1

(in thousands of dollars)

	1991	1990
Under Order-in-Council 576-89, the Société contracted a borrowing by issuing a note of $40 000 000 in Canadian currency, repayable partly in Federal Republic of Germany currency and partly in Canadian currency, at the annual rate of 7,5%, maturing April 27, 1994.		
This note is hedged by a contract in Canadian currency involving a German stock exchange index and the TSE-35 index, resulting in the effective annual interest rate of 11,5%.		
At March 31, the outstanding principal was	40 000	40 000
Under Order-in-Council 841-89, the Société contracted a borrowing by issuing series "F" bonds for a par value of $150 000 000 in Canadian currency. Those bonds are dated June 16, 1989, mature June 16, 2014 and bear interest at the annual rate of 10,5%.		
At March 31, the outstanding principal was	150 000	150 000
Under Order-in-Council 1556-90, the Société contracted a borrowing by the issue and sale of series "G" bonds for a total par value of $121 500 000 in Canadian currency (principal and interest) at the actual average effective rate of 11,86%, dated November 15, 1990 and maturing at various dates between December 1, 1991 and March 7, 1995.		
At March 31, the outstanding principal was	85 652	
Under Order-in-Council 282-91 supplemented by Orders-in-Council 283-91 and 284-91, the Société contracted a borrowing by the issue and sale of bonds in French currency for a total value of 200 000 000 FF at the rate of 9,9%, dated March 31, 1991 and maturing March 31, 1998.		
This borrowing is covered by two currency swap contracts. One is in U.S. currency for a total amount of US$40 404 040 at the 6-month Libor rate plus 11 points, covered by the second in Canadian currency at the annual rate of 10,63%.		
At March 31, the outstanding principal was	46 602	
	717 599	629 600

Société nationale de l'amiante
R.S.Q., c. S-18.2

(in thousands of dollars)

	1991	1990
Under section 15a of the Act respecting the Société nationale de l'amiante, the Governement may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of the Société or a subsidiary of which it holds more than 50 percent of the shares and the payment of sums of money payable by the Société or any such subsidiary as the result of failing to carry out its contracts.		
Under Order-in-Council 799-86, the Société contracted a borrowing by the issue and sale of series "B" bonds of an overall par value of $23 500 000 in Canadian currency, dated June 20, 1986 and maturing June 20, 1996, at an annual interest rate equivalent to the prime rate of reference banks less 0,625%, callable by the Société beginning December 20, 1987.		
At March 31, the outstanding principal was	23 500	23 500
Under Order-in-Council 1651-87, the Société contracted a borrowing in Canadian currency through bankers' acceptances with The National Bank of Canada. The borrowing was contracted on November 3, 1987, is callable by the Société and matures February 3, 1992 at the interest rate of the bank agreement plus 0,375% payable at each acceptance period.		
At March 31, the outstanding principal was	100 000	125 000
	123 500	148 500
Less: Amount recorded as a liability -- "Allowance for loss on stock investments".	57 614	80 202
	65 886	68 298

Société québécoise d'aluminium Inc.
(Wholly-owned subsidiary of the S.G.F.)
R.S.Q., c. S-17

(in thousands of dollars)

	1991	1990
Under the Act respecting the Société générale de financement du Québec (S.G.F.), the Gouvernement du Québec may guarantee the payment of borrowings contracted by the S.G.F. or its wholly-owned subsidiary to finance an aluminium plant in the region of Bécancour (ss. 4.1 and 8.5).		
Under Order-in-Council 2126-84, the Société, a wholly-owned subsidiary of the S.G.F., concluded a credit agreement for up to US$215 000 000 in U.S. currency.		
At March 31, the outstanding principal was		148 206 (*)

(*) On May 1, 1990 the Société signed a supplementary agreement, which resulted in the total and irrevocable elimination of the guarantee by the Province de Québec.

Société québécoise d'assainissement des eaux
R.S.Q., c. S-18.21

(in thousands of dollars)

	1991	1990
Under section 33 of the Act respecting the Société québécoise d'assainissement des eaux, the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing or other commitment contracted by the Société.		
Under Order-in-Council 127-85, the Société contracted a borrowing in the form of a loan of US$22 500 000 in U.S. currency, at the annual rate of 9,2%, maturing January 31, 1997.		
A currency swap contract in Canadian currency, in the amount of $37 500 000, is attached to this borrowing, at the effective rate of 12,58%.		
At March 31, the outstanding principal was	32 363	31 809
Under Order-in-Council 978-85, the Société contracted a borrowing by the issue and sale of series "F" notes of an overall par value of US$60 000 000 in U.S. currency, at the annual rate of 8% dated June 10, 1985, interest payable annually and maturing March 15, 1992.		
A currency swap contract in Canadian currency, in the amount of $83 500 000, is attached to this borrowing, at the effective rate of 11,89%.		
At March 31, the outstanding principal was	80 886	78 264
Under Order-in-Council 1091-85, the Société contracted a borrowing by the issue and sale of series "G" bonds of an overall par value of US$30 000 000 in U.S. currency, dated June 18, 1985, bearing interest annually at the rate of 8,254% and maturing on December 18, 1992.		
A currency swap contract in Canadian currency is attached to this borrowing, in the amount of $41 898 000, at the effective rate of 11,95%.		
At March 31, the outstanding principal was	39 234	38 117
Under Order-in-Council 1929-85, the Société contracted a borrowing by the issue and sale of series "H" bonds in Canadian currency of an overall par value of $50 000 000, dated October 1, 1985, bearing interest at the rate of 10,625%, payable semi-annually and maturing October 1, 1990.		
At March 31, the outstanding principal was		50 000
Under Order-in-Council 2349-85, the Société contracted, on November 29, 1985, a borrowing in Japanese currency in the form of a loan of 5 330 000 000 Yens, bearing interest payable semi-annually at the rate of 7,2% and maturing November 29, 1995.		
A currency swap contract in Canadian currency is attached to this borrowing, in the amount of $45 301 000, at the effective rate of 10,71%.		
At March 31, the outstanding principal was	38 233	37 211
Under Order-in-Council 2677-85, the Société contracted a borrowing by the issue and sale of series "J" bonds of an overall par value of $50 000 000 in Canadian currency, dated December 23, 1985, bearing interest at the rate of 9,75%, payable semi-annually and maturing December 14, 1990.		
At March 31, the outstanding principal was		50 000

Société québécoise d'assainissement des eaux (cont'd)
R.S.Q., c. S-18.21

(in thousands of dollars)

	1991	1990
Under Order-in-Council 260-86, the Société contracted a borrowing in Japanese currency in the form of a loan of 4 550 000 000 Yens, bearing interest at the rate of 7,2% starting April 14, 1986, payable semi-annually and maturing March 13, 1996.		
A currency swap contract in Canadian currency is attached to this borrowing, in the amount of $38 500 000, at the effective rate of 10,65%.		
At March 31, the outstanding principal was	36 257	35 935
Under Order-in-Council 263-86, the Société contracted a borrowing by the issue and sale of series "M" bonds in Canadian currency of an overall par value of $120 000 000, dated March 25, 1986, bearing interest at the rate of 9,875% payable semi-annually and maturing March 25, 1991.		
At March 31, the outstanding principal was		120 000
Under Order-in-Council 355-86, the Société contracted, on March 27, 1986, a borrowing in U.S. currency in the form of a loan of US$25 491 600, bearing interest annually at the rate of 8,8653% and maturing March 27, 1996.		
A currency swap contract in Canadian currency is attached to this borrowing, in the amount of $38 800 000, at the effective rate of 10,57%.		
At March 31, the outstanding principal was	36 321	35 958
Under Order-in-Council 497-86, the Société contracted, on April 30, 1986, a borrowing in Japanese currency in the form of a loan of 5 084 000 000 Yens, bearing interest at the annual rate of 6,9% payable semi-annually and maturing April 30, 1993.		
A currency swap contract in Canadian currency is attached to this borrowing, at the rate of 9,6%.		
At March 31, the outstanding principal was	40 000	40 000
Under Order-in-Council 1435-86, the Société contracted, on October 2, 1986, a borrowing in Japanese currency in the form of a loan of 2 800 000 000 Yens, bearing interest at the rate of 6,6% payable semi-annually and maturing October 2, 1996.		
A currency swap contract in Canadian currency is attached to this borrowing, at the rate of 9,48%.		
At March 31, the outstanding principal was	25 000	25 000
Under Order-in-Council 1725-86, the Société contracted, on November 25, 1986, a borrowing in Japanese currency in the form of a loan of 3 450 000 000 Yens, bearing interest at the rate of 6,6% payable semi-annually and maturing March 25, 1991.		
A currency swap contract in Canadian currency is attached to this borrowing, at the rate of 11,12%.		
At March 31, the outstanding principal was		30 000
Under Order-in-Council 1724-86, the Société contracted a borrowing by the issue and sale of series "P" bonds in Canadian currency for an overall par value or $20 000 000, dated November 24, 1986, bearing interest at 9,875% payable semi-annually and maturing March 25, 1991.		
At March 31, the outstanding principal was		20 000

Société québécoise d'assainissement des eaux (cont'd)
R.S.Q., c. S-18.21

(in thousands of dollars)

	1991	1990
Under Order-in-Council 89-87, the Société contracted, on February 6, 1987, a borrowing in Japanese currency in the form of a loan of 2 210 000 000 Yens, bearing interest at the rate of 6% payable semi-annually and maturing February 6, 1997.		
A currency swap contract in Canadian currency is attached to this borrowing, at the rate of 8,73%.		
At March 31, the outstanding principal was	19 500	19 500
Under Order-in-Council 1160-87, the Société contracted, on July 30, 1987, a borrowing in Japanese currency in the form of a loan of 5 737 000 000 Yens, bearing interest at the rate of 4,9% payable semi-annually and maturing July 30, 1992.		
A currency swap contract in Canadian currency is attached to this borrowing, at the rate of 9,98%.		
At March 31, the outstanding principal was	50 000	50 000
Under Order-in-Council 111-88, the Société contracted a borrowing by the issue and sale of series "S" bonds in Canadian currency of an overall par value of $150 000 000, dated February 11, 1988, bearing interest at the rate of 9,875% payable semi-annually and maturing February 11, 1993. This borrowing is exchangeable beginning November 11, 1992 for bonds bearing interest at the rate of 10,25% and maturing in 2003.		
At March 31, the outstanding principal was	150 000	150 000
Under Order-in-Council 1047-88, the Société contracted a loan in Japanese currency for 3 500 000 000 Yens, bearing interest at the annual rate of 5,5% and maturing July 7, 1993.		
A currency swap contract is attached to this loan, at the rate of 10,19%.		
At March 31, the outstanding principal was	35 000	35 000
Under Order-in-Council 1190-88, the Société issued on August 15, 1988 a series "U" note in U.S. currency for US$37 200 000, at the annual rate of 9,5% and maturing August 15, 1995.		
A currency swap contract in Canadian currency, at the rate of 10,26% is attached to this loan which is not callable before maturity.		
At March 31, the outstanding principal was	45 000	45 000
Under Order-in-Council 1287-88, the Société issued on September 7, 1988 a series "V" note in Japanese currency for 6 500 000 000 Yens, at the rate of 5,13% and maturing September 7, 1993.		
A currency swap contract in Canadian currency at the annual rate of 10,19% is attached to this loan.		
At March 31, the outstanding principal was	60 200	60 200
Under Order-in-Council 83-89, the Société issued on February 9, 1989 a series "W" note in Japanese currency for 10 000 000 000 Yens, at the annual rate of 7% and maturing February 9, 1994.		
A currency swap contract in Canadian currency is attached to this loan, at the rate of 10,733%.		
At March 31, the outstanding principal was	95 000	95 000

Société québécoise d'assainissement des eaux (cont'd)
R.S.Q., c. S-18.21

(in thousands of dollars)

	1991	1990
Under Order-in-Council 1210-89, the Société contracted a borrowing by the issue and sale of series "X" bonds of an overall par value of $50 000 000 in Canadian currency, dated July 31, 1989, bearing interest at 10,2% payable semi-annually and maturing July 31, 2014.		
At March 31, the outstanding principal was	50 000	50 000
Under Order-in-Council 1459-89, the Société contracted a borrowing by the issue and sale of series "Y" bonds of an overall par value of $150 000 000 in Canadian currency, dated September 19, 1989, bearing interest at 10,25% payable annually and maturing September 19, 1996.		
At March 31, the outstanding principal was	150 000	150 000
Under Order-in-Council 717-90, the Société has contracted a borrowing by the issue and sale of series "Z" bonds for a total par value of 125 000 000 FS at the annual rate of 7,5%, dated June 15,1990 and maturing June 15, 2000. This borrowing is covered by two currency swap contracts. One is in U.S. currency for a total amount of US$87 398 870 at the Libor rate less 0,105%, which is covered by the second in Canadian currency at the annual rate of 12,68%.		
At March 31, the outstanding principal was	102 327	
Under Order-in-Council 1545-90, the Société contracted a borrowing by the issue and sale of series "AA" bonds for a total par value of $100 000 000 in Canadian currency at the annual rate of 12%, dated November 8, 1990 and maturing November 8, 2000.		
At March 31, the outstanding principal was	100 000	
Under Order-in-Council 1719-90, the Société contracted a loan by the issue and sale of series "AB" notes for a total par value of $100 000 000 in Canadian currency at the annual rate of 11,625%, dated December 28, 1990 and maturing December 28, 1995.		
At March 31, the outstanding principal was	100 000	
Under Order-in-Council 33-91, the Société has contracted a loan by the issue and sale of a series "AC" note of a par value of US$40 000 000 in U.S. currency at the Libor rate plus 0,125% per year, dated January 22, 1991 and maturing January 23, 1996. This loan is covered by a currency swap contract in Canadian currency at the effective rate of 11,45%.		
At March 31, the outstanding principal was	46 348	
Under Orders-in-Council 69-91 and 70-91, the Société contracted a loan with the Taiyo Mutual Life Insurance Co. by the issue and sale of a series "AD" note of 3 000 000 000 Yens in Japanese currency at the annual rate of 8%, dated January 31, 1991 and maturing January 31, 1996. This loan is covered by two currency swap contracts. One is in U.S. currency for a total amount of US$22 091 310 at the Libor rate plus 5 points, which is covered by the second in Canadian currency at the semi-annual rate of 10,98%.		
At March 31, the outstanding principal was	25 604	

Société québécoise d'assainissement des eaux (cont'd)
R.S.Q., c. S-18.21

(in thousands of dollars)

	1991	1990
Under Orders-in-council 189-91, 190-91 and 191-91, the Société contracted a loan by the issue and sale of series "AE" notes for a total par value of 100 000 000 FS in Swiss currency at the annual rate of 7,25%, dated March 1, 1991 and maturing March 1, 1996.		
This loan is covered by two currency swap contracts. One is in U.S. currency for a total amount of US$79 042 678 at the 6-month Libor rate plus 0,25%, which is covered by the second in Canadian currency at the annual rate of 11,388%.		
At March 31, the outstanding principal was	91 911	
Under Orders-in-Council 192-91, 193-91 and 194-91, the Société has contracted a loan by the issue and sale of series "AF" notes in Federal Republic of Germany currency for a total amount of 150 000 000 DM at the 6-month Libor rate plus 30 points (9,13%), dated March 6, 1991 and maturing March 6, 2001.		
This loan is covered by two currency swap contracts. One is in U.S. currency for a total amount of US$102 810 144 at the 6-month Libor rate plus 38 points, which is covered by the second in Canadian currency at the semi-annual rate of 10,975%.		
At March 31, the outstanding principal was	119 054	
Under Order-in-Council 361-91, the Société contracted a borrowing by the issue and sale of series "AG" bonds for a total par value of $100 000 000 in Canadian currency at the annual rate of 10,7%, dated March 28, 1991 and maturing March 28, 2001.		
At March 31, the outstanding principal was	100 000	
	1 668 238	1 246 994
Less: Amount included in financial commitments and in the specific allowance in the statement of assets and liabilities within the framework of the program for water purification.	1 435 251	1 074 066
	232 987	172 928

Ville de Longueuil (Cité de Jacques-Cartier)
S.Q., 1966, c. 22

(in thousands of dollars)

Maturity date	Date of issue	O.C.	Rate %	1991	1990
1991-02-01	1966-02-01	485-66	6		226

Farmers
R.S.Q., c. A-18

(in thousands of dollars)

	1991	1990
Under chapter A-18 of the Revised Statutes of Québec, the Gouvernement du Québec guarantees any caisse populaire or bank granting loans to farmers under the Act the repayment of losses on principal and interest which it may incur as a result, up to 10% of the total amount of such loans.		
The guarantee applies only to loans contracted before August 1, 1978, under c. 49 of the 1978 Statutes.		
At March 31, 1991, loans granted and maturing in 1993 amounted to $575 085 111 and repayments amounted to $575 055 955.	29	52

Students
S.Q., 1990, c. 11

(in thousands of dollars)

	1991	1990
Under the Act respecting financial assistance for students (S.Q., 1990, c. 11), the Gouvernement du Québec guarantees any financial institution the reimbursement of losses on principal and interest resulting from approved loans and of the expenses incurred to obtain payment, allowed by regulation.		
At March 31, the balance due on these loans was	1 375 116	1 285 584

Fishermen
R.S.Q., c. C-76

(in thousands of dollars)

Under section 5 of chapter C-76 of the Revised Statutes of Québec, the Minister of Agriculture, Fisheries and Food may allocate an annual fund of $30 000 000 in Canadian currency to cover advances, loans or loan guarantees granted to fishermen, to individuals, corporations or agencies engaged in an activity or industry related to maritime fisheries for the construction, repair, purchase or operation of fishing vessels or equipment, or for the repayment of debts incurred for such purposes.

Under Order-in-Council 1458-87, the Minister of Agriculture, Fisheries and Food is authorized to guarantee the principal on loans and 50% of interest, according to amendments made to the regulation respecting loans for the construction, purchase or repair of commercial fishing vessels and equipment.

	1991	1990
At March 31, the outstanding principal was	46 666	40 878

Agricultural producers and forest owners
R.S.Q., c. C-78

(in thousands of dollars)

Under chapter C-78 of the Revised Statutes of Québec, the Gouvernement du Québec, on such terms as it sets, guarantees any bank, savings union or credit union the reimbursement of losses on principal and interest resulting from a loan granted under section 13 of the Forest Credit Act and of expenses allowed by regulation and incurred to obtain payment of principal and interest on such loans.

This guarantee applies only to loans contracted before August 1, 1978, under c. 49 of the 1978 Statutes.

	1991	1990
At March 31, outstanding loans maturing in 1993 amounted to	54	51

Agricultural cooperatives and corporations engaged in similar activities
R.S.Q., c. M-14

(in thousands of dollars)

Under sections 19, 20 and 21 of chapter M-14 of the Revised Statutes of Québec, the Government may, on the recommendation of the Minister of Agriculture, Fisheries and Food, allocate an annual fund of $8 000 000 in Canadian currency to guarantee repayment of loans granted to agricultural cooperatives and to corporations engaged in similar activities.

The repayment terms and schedule of loans granted are set by the Government.

Name of entreprise	Maturity year	Date of guarantee	Decree or O.C.	Rate %	1991	1990
Agricultural cooperatives						
Normandin, Roberval	1991	1976-01-05	3951-75	11,00		7
Corporations engaged in similar activities						
Provalcid Inc.	1992	1989-03-20	1940-88	Floating	200	200
Société des pêches de Newport Inc.	2005	1985-06-01	285-85 et 1548-89	11,238	4 317	4 609
	1991	1990-03-14	274-90	Floating		345
Syndicat des producteurs caprins de la région de Québec	1992	1990-04-03	102-90	Floating	25	
Société d'agriculture du district de Mégantic, Thetford-Mines	1996	1986-07-25	862-86	Floating	54	62
Les Serres Sagami (1987) Inc.	1993	1987-11-19	1308-87	Floating	464	500
Hydro-Serre Inc.	1993	1987-10-13	1364-87	Floating	1 850	1 850
Les Serristes Unis Inc.	1993	1988-03-07	1410-87	Floating	1 320	1 320
Complexe Serricole Drummond Inc.	1993	1987-12-15	1611-87	Floating	640	724
Cultiserre Mirabel Inc. (Hortitec Inc.)	1994	1988-08-26	1273-87	Floating	1 400	1 400
Les Serres Hypo-Vie Inc.	1994	1989-11-03	1372-88	Floating	2 000	2 000
Les Serres du St-Laurent Inc. (2542-4383 Québec Inc.)	1994	1989-06-29	1133-88	Floating	1 892	2 000
164305 Canada Inc. (Banque de sirop d'Érable)	1992	1989-03-06	112-89	Floating	306	395
Pêcheries Arctiques Inc.	(1) 1990	1990-02-19	1789-89	Floating	400	211
Pêcherie Rivière-au-Renard Inc.	1991	1990-06-13	537-90	Floating	45	
Poissonnerie de Cloridorme Inc.	1991	1990-06-13	538-90	Floating	50	
Les Pêcheries Trudel & Curadeau Ltée	1991	1990-06-13	539-90	Floating	400	
Nordpêche Inc.	(1) 1990	1990-05-30	540-90	Floating	150	
H.E. Hugh Journeaux Produits de la Mer Ltée	(1) 1990	1990-05-16	590-90	Floating	325	
Madelipêche Inc.	1991	1990-08-10	873-90	Floating	650	
Fruits de Mer Côte Nord Inc.	1991	1990-08-16	1006-90	Floating	400	
					16 888	15 616
					16 888	15 623

(1) A claim was filed with the Ministère.

Regional dairies
R.S.Q., c. A-19

(in thousands of dollars)

Under chapter A-19 of the Revised Statutes of Québec, the Minister of Agriculture, Fisheries and Food may, with the authorization of the Government and after having obtained the opinion of the Régie des marchés agricoles du Québec, guarantee, on behalf of the Gouvernement du Québec and on such terms as it sets, the repayment in whole or in part of the amount of principal and interest of any loan granted for the purposes covered by the Act.

The total amount of guarantees granted shall not exceed $32 000 000 in Canadian currency.

Name of entreprise	Date of trust deed	Maturity date	O.C.	Rate %	1991	1990
Nutrinor, Coopérative agro-alimentaire du Saguenay-Lac-St-Jean, Chambord, Roberval	1976-06-01	1991-06-01	2896-76	10,25	200	400

Volume

2

PUBLIC ACCOUNTS

1990-1991

Published in accordance with
section 71 of the Financial
Administration Act (R.S.Q., c. A-6)

Volume 2

DETAILS OF REVENUE, APPROPRIATIONS AND EXPENDITURE OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 1991

Gouvernement du Québec
Ministère des Finances

ISSN 0706-2869
ISBN 2-550-22100-1 (Complete edition)
ISBN 2-550-22096-X (Volume 2)

Legal deposit - 4th quarter 1991
Bibliothèque nationale du Québec

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Details of revenue, appropriations and expenditure and list of suppliers and beneficiaries 2

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SECTION 1

Section 1 includes summary data for revenue, authorized appropriations and expenditure for all government departments and agencies.

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BUDGETARY TRANSACTIONS
Fiscal year ended March 31, 1991

(in thousands of dollars)

SUMMARY

Revenue	33 019 253
Expenditure	- 35 848 798
BUDGETARY TRANSACTIONS DEFICIT	- 2 829 545

N.B.: A negative amount indicates a financial requirement and a positive amount, a source of financing.

SUMMARY OF REVENUE BY DEPARTMENT AND BY CATEGORY
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Details page	Department	Income & property Taxes	Consumer Taxes	Duties & Permits
1	2-5	Affaires culturelles			1 873
2	2-21	Affaires internationales			
3	2-29	Affaires municipales			1 849
4	2-50	Agriculture, Pêcheries et Alimentation			730
5	2-73	Approvisionnements et Services			
6	2-79	Assembleé nationale			
7	2-87	Communautés culturelles et Immigration			
8	2-95	Communications			1 803
9	2-105	Conseil du trésor			
10	2-111	Conseil exécutif			
11	2-121	Éducation			
12	2-137	Énergie et Ressources			59 774
13	2-153	Enseignement supérieur et Science			
14	2-168	Environnement			1 134
15	2-182	Finances	2 641 408		31 020
16	2-199	Forêts			29 353
17	2-205	Industrie, Commerce et Technologie			370
18	2-220	Justice			2 294
19	2-234	Loisir, Chasse et Pêche			23 000
20	2-248	Main-d'oeuvre, Sécurité du revenu et Formation professionnelle			229
21	2-265	Office de planification et de développement du Québec			
22	2-273	Organismes relevant de la ministre déléguée à la Condition féminine			26
23	2-281	Organismes relevant du ministre délégué à l'Administration et à la Fonction publique			
24	2-291	Organismes relevant du ministre responsable de l'application de la Charte de la langue française			
25	2-297	Personnes désignées par l'Assemblée nationale			
26	2-307	Revenu	13 291 265	7 089 073	131 070
27	2-319	Santé et Services sociaux			523
28	2-368	Sécurité publique			10 991
29	2-381	Tourisme			3 221
30	2-388	Transports			459 236
31	2-415	Travail			29 625
			15 932 673	7 089 073	788 121

Miscellaneous Revenue	Revenue from Government enterprises and agencies	Total Own-source Revenues	Government of Canada Transfers	Total Budgetary Revenue 1991	Total Budgetary Revenue 1990 (1)	
412		2 285	252	2 537	(592)	1
1 047		1 047	2 741	3 788	2 247	2
5 600		7 449		7 449	8 652	3
4 527		5 257	29 056	34 313	25 813	4
6 191		6 191		6 191	13 383	5
1 362		1 362		1 362	1 312	6
180		180	(29)	151	2 275	7
1 465		3 268	981	4 249	16 639	8
25		25		25	3 702	9
39		39		39	125	10
153		153	53 045	53 198	53 518	11
24 656		84 430	7 473	91 903	132 493	12
11 601		11 601	7 716	19 317	16 432	13
3 072		4 206	5 898	10 104	6 311	14
42 868	1 175 446	3 890 742	6 591 128	10 481 870	10 265 622	15
393		29 746	550	30 296	22 127	16
2 195		2 565	912	3 477	15 535	17
127 552		129 846	19 398	149 244	156 897	18
5 064		28 064	5	28 069	29 666	19
66 449		66 678	157 185	223 863	186 038	20
132		132		132	293	21
78		104		104	178	22
2 957		2 957		2 957	2 758	23
190		190		190	131	24
138		138		138	138	25
443 066		20 954 474		20 954 474	19 393 519	26
77 441		77 964	30 954	108 918	108 230	27
7 789		18 780	85 554	104 334	35 049	28
145		3 366		3 366	1 765	29
185 847		645 083	22 174	667 257	542 562	30
1 053		30 678		30 678	31 118	31
1 023 687	**1 175 446**	**26 009 000**	**7 014 993**	**33 023 993**	**31 073 936**	

(1) Some comparative figures have been reclassified to make them consistent with presentation for 1989-1990, on account of the structure of departments and agencies.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND CHANGES BY DEPARTMENT

Fiscal year ended March 31, 1991

(in thousands of dollars)

	Details page	Departments	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes
			+	+	+,(-)
1	2-6	Affaires culturelles	261 750		6 963
2	2-22	Affaires internationales	106 584		568
3	2-30	Affaires municipales	684 752	5 754 (3)	1 814
4	2-52	Agriculture, Pêcheries et Alimentation	682 585	27 873 (c)	8 084
5	2-74	Approvisionnements et Services	56 035		(2 965)
6	2-80	Assemblée nationale	69 600 (2)	8 294 (4)	
7	2-88	Communautés culturelles et Immigration	54 419	4 968	1 614
8	2-96	Communications	118 490		2 088
9	2-106	Conseil du trésor	22 721		354
10	2-112	Conseil exécutif	103 906		(11 262)
11	2-122	Éducation	5 418 218		8 671
12	2-140	Énergie et Ressources	507 310		(72 589)
13	2-154	Enseignement supérieur et Science	3 172 731		18 125
14	2-170	Environnement	470 549		14 112
15	2-188	Finances	4 843 922	53 804	(293 382)
16	2-200	Forêts			76 962
17	2-206	Industrie, Commerce et Technologie	360 659	57 667	7 253
18	2-222	Justice	446 671		10 886
19	2-236	Loisir, Chasse et Pêche	223 317		16 685
20	2-250	Main-d'oeuvre, Sécurité du revenu et Formation professionnelle	2 729 232	197 122 (3)(c)	15 499
21	2-266	Office de planification et de développement du Québec	69 811		(15 863)
22	2-274	Organismes relevant de la ministre déléguée à la Condition féminine	156 747		(6 758)
23	2-282	Organismes relevant du ministre délégué à l'Administration et à la Fonction publique	925 272		(17 979)
24	2-292	Organismes relevant du ministre responsable de l'application de la Charte de la langue française	28 719		(121)
25	2-298	Personnes désignées par l'Assemblée nationale	32 899		351
26	2-303	Régie de l'assurance-maladie du Québec	2 409 416 (1)	26 400	
27	2-310	Revenu	322 399	38 281 (5)	24 398
28	2-320	Santé et Services sociaux	8 567 557 (1)	78 677	125 776
29	2-370	Sécurité publique	733 488	108 031 (c)	39 115
30	2-382	Tourisme	88 698		4 501
31	2-390	Transports	2 022 661	1 918	35 910
32	2-416	Travail	76 534		1 190
33		Allowance for doubtful accounts	110 900		
			(*) 35 878 552	608 789	
		Allowance for loss on share investments			
			35 878 552	608 789	
		(*)Voted appropriations	26 478 624 (a)	484 844 (b,c)	
		Statutory appropriations	9 399 928 (1,2)	123 945 (3 to 5)	

(a) Initial appropriations authorized under appropriation Acts	S.Q., 1990, c. 3, March 29, 1990.	$7 238 416 975
	S.Q., 1990, c. 10, June 8, 1990.	19 240 206 725
		$26 478 623 700
(b) Supplementary appropriations authorized under appropriation Act	S.Q., 1990, c. 65, December 14 1990.	$399 343 900
(c) Special warrants	see details on page 1-6.	85 500 000
		$484 843 900

(1) Includes projected contributions by the Health Services Fund of $2 569 000 000 to the original appropriations and real contributions of $2 641 408 354, for which appropriations and expenditures are shared equally between the "Services Provided by Short-term Care Hospital Centers" program of the Ministère de la Santé et des Services sociaux and the "Health Insurance Plan" program of the Régie de l'assurance-maladie du Québec.

Other Statutory Appropria- tions	Authorized Appropria- tions	CHANGES			EXPENDITURE		
		Unexpended Appropriations		Investments, Loans & Advances	1991	1990 (6)	
		Suspension of Right to Commit	Other				
+	=	(-)	(-)	(-)	=		
	268 713	1 232	2 578	9	264 894	240 898	1
308	107 460	3 130	2 160	883	101 287	84 881	2
	692 320	37 949	13 094	4	641 273	648 581	3
	718 542	4 400	9 399	31	704 712	638 229	4
	53 070	1 421	1 725	2	49 922	52 511	5
	77 894		4 206	13	73 675	66 469	6
	61 001	1 097	1 204	525	58 175	46 261	7
	120 578	2 001	268	12	118 297	115 986	8
	23 075	922	467	1	21 685	20 315	9
	92 644	624	48 367	20	43 633	40 318	10
12 825	5 439 714	28 260	3 997	11	5 407 446	5 027 690	11
1 291	436 012	6 243	5 711	34	424 024	422 481	12
1 784	3 192 640	12 264	12 376	24 377	3 143 623	2 838 001	13
	484 661	805	6 797	40	477 019	415 224	14
39 526	4 643 870	1 186	92 130	12	4 550 542	4 149 310	15
870	77 832	27 227	12 396	34	38 175	50 244	16
	425 579	5 469	43 774	35 673	340 663	344 979	17
21 295	478 852	2 408	17 289	52	459 103	413 155	18
73	240 075	4 181	4 075	25	231 794	221 240	19
15	2 941 868	13 428	26 486	52	2 901 902	2 824 951	20
	53 948	4 458	11 074	4 244	34 172	34 822	21
	149 989	4 390	3 790	1	141 808	122 068	22
7 197	914 490	1 057	26 450	6	886 977	445 864	23
	28 598		1 241	6	27 351	24 419	24
	33 250		1 206	7	32 037	75 632	25
25 813	2 461 629		26 696		2 434 933	2 223 267	26
7 477	392 555	218	14 436	17 991	359 910	327 928	27
55 074	8 827 084	1 800	51 856	58	8 773 370	7 987 708	28
1 522	882 156	4 058	8 721	490	868 887	685 213	29
	93 199		1 364	836	90 999	84 706	30
	2 060 489	15 230	73 283	142	1 971 834	1 972 935	31
121	77 845	4 120	2 615	8	71 102	78 856	32
16 704	127 604				127 604	105 085	33
191 895	36 679 236	189 578	531 231	85 599	35 872 828 (*) (24 030)(7)	32 830 227 (96 874)	
191 895 (8)	**36 679 236**	**189 578**	**531 231**	**85 599**	**35 848 798**	**32 733 353**	
	26 963 468	189 578	448 507	81 819	26 243 564	24 539 476	
191 895	9 715 768		82 724	3 780	9 629 264	8 290 751	

(2) Including permanent appropriations of $31 641 600 under the Act respecting the National Assembly (R.S.Q., c. A-23.1) for the "Statutory Support Services for Members of Parliament" program whereas an estimate of $31 611 600 appeared under that heading in the Estimates tabled in the National Assembly.

(3) Act respecting the town of Schefferville, S.Q., 1986, c. 51. Appropriations deferred from 1989-1990 of $1 635 918 in the Ministère des Affaires municipales and of $118 156 in the Ministère de la Main-d'oeuvre, Sécurité du revenu et Formation professionnelle, authorized by Order-in-Council 9-90 of January 10, 1990.

(4) Including $8 294 000 statutory appropriations authorized by the Act respecting the National Assembly (R.S.Q., c. A-23.1) for the Commission sur l'avenir politique et constitutionnel du Québec (S.Q., 1990, c. 34) authorized by the National Assembly Office on October 17, 1990.

(5) Statutory appropriations of $8 539 600, under Order-in-Council 172-91 of February 13, 1991, to implement the consumer taxes reform and to provide for the administration, by the Ministère du Revenu, of the Federal goods and services tax.

(6) Certain comparative figures have been reclassified to take into account the structure of departments and agencies, of their programs and of their services to make them consistent with the 1990-1991 presentation.

(7) Does not refer to a voted or statutory appropriation.

(8) Not included in the budgetary estimates.

SPECIAL WARRANTS (1)
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Appropriations	Expenditure
Agriculture, Pêcheries et Alimentation		
Special warrant number 1 of July 25, 1990 (Order in council 1065-90 of July 25, 1990) authorized in view of the sums urgently required to pay for the expenditures of the maritime fisheries reorganization program.		
Program 10 - Fisheries and Aquiculture Development		
Element 2 - Contribution to the Fishery, Aquiculture and Processing	3 000	3 000
Main-d'oeuvre, Sécurité du revenu et Formation professionnelle		
Special warrant number 2 of September 27, 1990 (Order in council 1402-90 of September 26, 1990) authorized in view of the sums urgently required to pay for the expenditures, for the months of November and December, for the purposes of the maternity allowances program.		
Program 5 - Maternity Allowances	3 000	3 000
Sécurité publique		
Special warrant number 3 of October 4, 1990 (Order in council 1440-90 of October 3, 1990) authorized in view of the sums urgently required to pay for the expenditures related to the tire fire in St-Amable, to the truckers' demonstrations and to the events connected with the native conflicts.		
Program 6 - Sûreté du Québec		
Element 1 - Protection of Society, People and their Property	70 184	70 184
Element 2 - Internal Management and Support	6 316	6 316
Program 8 - Civil Safety	3 000	982
	79 500	77 482
	85 500	**83 482**

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(1) Issued in compliance with section 41 of the Financial Administration Act (R.S.Q., c. A-6).

TRANSFER PAYMENTS
Summary Statement of Expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	PAYMENTS					
			DEBT SERVICE			
BENEFICIARIES	Operating	Capital	Principal	Interest	1991	1990 (1)
Corporations	601 930	196 022	390	665	799 007	727 271
Health and social services establishments	7 984 928	15	59 653	194 416	8 239 012	7 510 749
School boards and educational institutions	8 119 976	10 735	148 958	550 776	8 830 445	7 916 398
Municipalities	791 339	93 237	112 372	371 746	1 368 694	1 339 328
Non-profit organizations	619 076	29 440	723	2 241	651 480	592 556
Individuals	5 549 234	14 020			5 563 254	5 238 687
Government enterprises, agencies and special Funds	543 812	2 082	24 347	31 083	601 324	607 981
	24 210 295	345 551	346 443	1 150 927	26 053 216	23 932 970
Distribution by Department or Agency						
Affaires culturelles	159 279	14 059	10 532	15 300	199 170	183 307
Affaires internationales	14 839				14 839	13 105
Affaires municipales	544 079	40 777			584 856	595 527
Agriculture, Pêcheries et Alimentation	435 271	57 647			492 918	436 667
Approvisionnements et services	92				92	433
Communautés culturelles et Immigration	4 406				4 406	4 188
Communications	74 009	716	225	1 934	76 884	71 429
Conseil du trésor	132				132	
Conseil exécutif	5 654				5 654	6 097
Éducation	4 901 442	10 190	101 243	306 462	5 319 337	4 942 743
Énergie et Ressources	65 847	35 535			101 382	129 588
Enseignement supérieur et Science	2 802 838		47 715	244 314	3 094 867	2 791 578
Environnement	8 257	17 539	55 664	280 479	361 939	318 964
Finances	10 220				10 220	19 257
Forêts	2 632	5 540			8 172	17 343
Industrie, Commerce et Technologie	173 238	97 140	6 000	400	276 778	280 590
Justice	116 733				116 733	104 579
Loisir, Chasse et Pêche	52 079	18 467			70 546	69 030
Main-d'oeuvre, Sécurité du revenu et Formation professionnelle	2 622 591	4 600			2 627 191	2 554 899
Office de planification et de développement du Québec	10 969	9 796			20 765	22 388
Organismes relevant du ministre délégué à l'Administration et à la Fonction publique	396 679				396 679	120 679
Organismes relevant de la ministre déléguée à la Condition féminine	130 522	1 763			132 285	113 000
Organismes relevant du ministre responsable de l'application de la charte de la langue française	914				914	835
Personnes désignées par l'Assemblée nationale	1 171				1 171	1 137
Régie de l'assurance-maladie du Québec	2 431 112	1 578	600	1 643	2 434 933	2 223 267
Revenu	5 616				5 616	10 503
Santé et Services sociaux	8 424 421	2 229	59 653	194 416	8 680 719	7 900 952
Sécurité publique	36 016	1 978			37 994	9 274
Tourisme	47 025	1 579	339	10 826	59 769	56 832
Transports	717 073	24 418	64 472	95 153	901 116	910 648
Travail	15 139				15 139	24 131
	24 210 295	345 551	346 443	1 150 927	26 053 216	23 932 970

TOTAL: payments for capital expenditures and the repayment of principal on borrowings made for capital spending 691 994

(in thousand of dollars)

(1) Certain comparative figures have been reclassified to reflect the structure of departments and agencies, their programs and their services for consistency with the presentation for 1990-1991. Moreover, they have been adjusted downward by 934 471 because, since April 1, 1990, interest on the retirement plans account has been charged to Operating - Other Expenditures - Debt Service of the Government. As a result, transfer payments for operations to health and social services establishments as well as to school boards and educational institutions have been reduced by 349 850 and 584 621 respectively. Accordingly, the comparative breakdown by department and agency has been lowered by 221 923 for Education, 56 805 for Enseignement supérieur et Science, 349 850 for Santé et services sociaux and 305 893 for Organismes relevant du ministre délégué à l'Administration et à la Fonction publique.

APPROPRIATIONS, EXPENDITURE AND CHANGES
BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes
		+	+	+,(-)
ECONOMIC MISSION				
Domain: Natural Resources and Primary Industries				
Sector: Agriculture				
Planning, Research and Instruction	2-52	39 274		120
Farm Financing	2-52	129 268	9 000	455
Statutory		33 988	1 760	
Farm Production Assistance	2-54	105 347		266
Statutory		60		
Farm Insurance	2-54	203 508	8 337	4 194
Food Produce Marketing	2-54	51 827		70
Régie des marchés agricoles et alimentaires du Québec	2-56	3 894		20
Farm Land Management	2-56	40 206	416	282
Internal Management and Support	2-56	39 032		1 643
Commissions des courses du Québec	2-56	12 572		16
Total for the sector		658 976	19 513	7 066
Sector: Forestry				
Forest Management	2-140, 2-200	128 074		574
Statutory		2 500		
Forest Improvement	2-140, 2-200	184 522		2 292
Development of the Forest Industry	2-140, 2-200	3 648		9
Forestry Financing	2-142, 2-202	6 049		8
Statutory		1 082		
Administration	2-142, 2-202	47 319		872
Total for the sector		373 194		3 755
Sector: Mining				
Management and Development of the Mining Industry	2-144	92 875		338
Statutory		150		
Total for the sector		93 025		338

(*) Certain comparative figures have been reclassified to make them consistent with the 1990-1991 presentation and to take into account the structure of departments and agencies, their programs and their services.

(1) Including a payment of $50,3 million to the Société nationale de l'amiante in 1991 ($62,4 million in 1990).

Other Statutory Appropria-tions	Authorized Appropria-tions	CHANGES			EXPENDITURE	
		Unexpended Appropriations		Investments, Loans & Advances		
		Suspension of Right to Commit	Other		1991	1990 (*)
+	=	(-)	(-)	(-)	=	
	39 394	374	265	1	38 754	38 010
	138 723		475	1	138 247	127 246
	35 748		3 881		31 867	34 942
	105 613	744	640	2	104 227	98 125
	60		6		54	60
	216 039		540	1	215 498	180 221
	51 897	2 658	1 191	2	48 046	47 575
	3 914	66	75		3 773	3 547
	40 904	77	69	4	40 754	37 651
	40 675	287	933	17	39 438	35 996
	12 588	194	212	1	12 181	13 013
	685 555	4 400	8 287	29	672 839	616 386
	128 648	16 948	3 091	29	108 580	102 042
2 127	4 627				4 627	5 631
	186 814	9 448	6 995	4	170 367	170 282
	3 657	222	247	1	3 187	9 065
	6 057	609	369		5 079	4 577
34	1 116				1 116	1 381
	48 191	723	1 696	13	45 759	41 856
2 161	379 110	27 950	12 398	47	338 715	334 834
	93 213	4 824	942	11	87 436 (1)	104 617
	150		150			1 688
	93 363	4 824	1 092	11	87 436	106 305

APPROPRIATIONS, EXPENDITURE AND CHANGES
BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes
		+	+	+,(-)
ECONOMIC MISSION (cont'd)				
Domain: Natural Resources and Primary Industries (cont'd)				
Sector: Water				
Financial Assistance for Waterworks and Sewage System Construction	2-32	59 494		
Internal Management and Support	2-170	38 660		1 142
Management of Environmental Habitats	2-170	100 157		2 495
Debt Service under the Water Purification Program	2-170	328 402		10 098
Advisory Bodies	2-172	3 330		377
Total for the sector		530 043		14 112
Sector: Energy				
Régie du gaz naturel	2-142	1 878		37
Studies, Research and Operations Pertaining to Energy	2-144	15 354		98
Total for the sector		17 232		135
Sector: Fisheries and Aquiculture				
Fisheries and Aquiculture Development	2-58	23 609	8 360	1 018
Total for the sector		23 609	8 360	1 018
Total for the domain		1 696 079	27 873	26 424

(2) In 1991, increases occurred in assistance for strengthening regional operations, in the industrial waste reduction program and in assistance for restoring polluted sites.

(3) The increase proceeds from subsidies paid within the plan to reorganize the maritime fisheries industry.

Other Statutory Appropriations	Authorized Appropriations	CHANGES		Investments, Loans & Advances	EXPENDITURE	
		Unexpended Appropriations			1991	1990
		Suspension of Right to Commit	Other			
+	=	(-)	(-)	(-)	=	
	59 494	14 887	8 832		35 775	34 719
	39 802		666	22	39 114	33 760
	102 652	805	3 112	16	98 719 (2)	81 912
	338 500		2 971		335 529	296 407
	3 707		48	2	3 657	3 145
	544 155	15 692	15 629	40	512 794	449 943
	1 915	66	7		1 842	1 751
	15 452	224	4 468	5	10 755	10 510
	17 367	290	4 475	5	12 597	12 261
	32 987		1 112	2	31 873 (3)	21 843
	32 987		1 112	2	31 873	21 843
2 161	1 752 537	53 156	42 993	134	1 656 254	1 541 572

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes
		+	+	+,(-)
ECONOMIC MISSION (cont'd)				
Domain: Secondary Industries and Technological Development				
Sector: Secondary Industries and Technological Development				
Technological Development Fund	2-114	60 012		(13 033)
Science	2-156	19 637		
Technical and Professional Support for the Development and Growth of Manufacturing, Commercial and Cooperative Sectors	2-206	50 931		334
Financial Support for the Development and Growth of Manufacturing, Commercial and Cooperative Sectors	2-206	225 347	57 367	9 328
Statutory				
Support for Government Corporations and Agencies	2-206	79 199		5
Statutory				
Total for the sector		435 126	57 367	(3 366)
Total for the domain		435 126	57 367	(3 366)
Domain: Services				
Sector: Tourism				
Promotion and Development of Tourism	2-382	88 698		4 501
Total for the sector		88 698		4 501
Sector: Financial Market				
The Inspector General of Financial Institutions	2-190	21 399		250
Control, Supervision and Development of the Securities Trade	2-190	7 441		395
Statutory		61		
Total for the sector		28 901		645

(4) The main cause of the increase is the $36,7 million assistance to Noranda Inc., intended to reduce sulphur dioxide releases.

(5) Including a payment of $47 million to Sidbec in 1991 ($87 million in 1990), of which $20 million was used in 1991 ($45,5 million in 1990) for the repayment of principal on borrowings.

Other Statutory Appropriations	Authorized Appropriations	CHANGES		Investments, Loans & Advances	EXPENDITURE	
		Unexpended Appropriations			1991	1990
		Suspension of Right to Commit	Other			
+	=	(-)	(-)	(-)	=	
	46 979	25	46 447		507	303
	19 637	2 855	6		16 776	12 534
	51 265	2 247	1 137	9	47 872	45 284
	292 042	2 907	40 461	35 664	213 010 (4)	178 505
						377
	79 204		1 875		77 329 (5)	98 275
						19 974
	489 127	8 034	89 926	35 673	355 494	355 252
	489 127	8 034	89 926	35 673	355 494	355 252
	93 199		1 364	836	90 999	84 706
	93 199		1 364	836	90 999	84 706
	21 649	162	266	1	21 220	19 009
	7 836		59	2	7 775	7 052
	61				61	63
	29 546	162	325	3	29 056	26 124

APPROPRIATIONS, EXPENDITURE AND CHANGES
BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes
		+	+	+,(-)
ECONOMIC MISSION (cont'd)				
Domain: Services (cont'd)				
Sector: Communications				
Régie des télécommunications	2-96	1 823		34
Commission d'accès à l'information	2-98	2 673		30
Total for the sector		4 496		64
Total for the domain		122 095		5 210
Domain: Human Resources				
Sector: Immigration				
Cultural Communities and Immigration	2-88	53 470	4 968	1 600
Conseil des Communautés culturelles et de l'Immigration	2-88	949		14
Total for the sector		54 419	4 968	1 614
Sector: Labour Relations and Working Conditions				
Labour Relations	2-416	5 475		100
Statutory				
Financial Assistance to the Institut de recherche et d'information sur la rémunération	2-416	1 825		183
Essential Services and Right of Association	2-416	4 476		119
Statutory		2 945		
Administration and Internal Management	2-418	21 686		443
Total for the sector		36 407		845
Sector: Manpower and Employment				
Student Employment	2-208	5 182	300	(2 414)
Manpower Adaptation and Occupational Training	2-254	175 788		3
Statutory			118	
Job Development and Labour Market Integration	2-254	95 349	29 113	(85 325)
Total for the sector		276 319	29 531	(87 736)
Total for the domain		367 145	34 499	(85 277)

(6) Financing integration and francisation activities for an ever greater number of immigrants was responsible for the increase along with the getting under way of the regionalization of services.

(7) The main cause of the increase consists of changes to the subsidy payment terms representing $14,2 million. In 1991, payments took the form of instalments on account according to authorized appropriations, like in 1989. In 1990, however, payments followed completion of the work. Moreover, the older worker assistance program operated for the whole year whereas it was only getting under way in 1990.

(8) Within the reform of income security, the "Bon d'emploi program" was replaced by the "Job Re-entry program" (P.A.I.E.). In 1991, expenditures include an amount of $18,4 million paid for P.A.I.E. ($0,5 million in 1990) and $2,4 million for the "Bon d'emploi program" ($8,8 million in 1990).

Other Statutory Appropria-tions	Authorized Appropria-tions	CHANGES Unexpended Appropriations Suspension of Right to Commit	CHANGES Unexpended Appropriations Other	Investments, Loans & Advances	EXPENDITURE 1991	EXPENDITURE 1990
+	=	(-)	(-)	(-)	=	
	1 857	142	4		1 711	1 895
	2 703	129	77	3	2 494	2 068
	4 560	271	81	3	4 205	3 963
	127 305	433	1 770	842	124 260	114 793
	60 038	1 097	1 204	524	57 213 (6)	45 454
	963			1	962	807
	61 001	1 097	1 204	525	58 175	46 261
	5 575	615	170	2	4 788	4 963
121	121				121	201
	2 008				2 008	1 745
	4 595	538	188	1	3 868	4 266
	2 945		298		2 647	2 212
	22 129	818	961	2	20 348	19 635
121	37 373	1 971	1 617	5	33 780	33 022
	3 068	315	301		2 452	2 564
	175 791	6 830	1 263		167 698 (7)	140 854
	118		118			
	39 137	875	4 250		34 012 (8)	21 467
	218 114	8 020	5 932		204 162	164 885
121	316 488	11 088	8 753	530	296 117	244 168

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropria-tions	Supplemen-tary Appropria-tions	Transfers & Jurisdic-tion Changes
		+	+	+,(-)
ECONOMIC MISSION (cont'd)				
Domain: Transportation				
Sector: Land Transportation				
Land Transportation Systems	2-390	485 950		4 432
Statutory		400		
Commission des transports du Québec	2-390	10 785		143
Road Construction	2-390	444 056		13 531
Road Maintenance	2-392	575 624		5 397
Internal Management and Support	2-392	64 500		6 798
Total for the sector		1 581 315		30 301
Sector: Maritime and Air Transportation				
Maritime and Air Transportation	2-394	65 927		4 553
Total for the sector		65 927		4 553
Total for the domain		1 647 242		34 854
TOTAL FOR THE MISSION		4 267 687	119 739	(22 155)
EDUCATIONAL AND CULTURAL MISSION				
Domain: Education				
Sector: Education				
Private Education	2-122	250 553		
Statutory		14 297		
Public Elementary and Secondary Education	2-124	4 902 493		7 559
Statutory		131 240		
Popular Education	2-124	13 147		
College Education	2-156	1 146 683		1 185
Statutory		36 659		
University Education	2-156	1 564 696		1 258
Statutory		1 100		
Fund for Training Researchers and for Assistance for Research	2-158	44 869		12
Teachers Pension Plan	2-286			
Statutory		373 147		
Total for the sector		8 478 884		10 014

(9) Expenditures for 1991 reflected a decrease of $180,9 million in equipment operation costs, which are assumed by school boards since July 1, 1990.

(10) The Government's contribution to the pension plans in 1990 takes into account the additional amortization of the unrecorded liabilities in 1989 and 1988.

Other Statutory Appropriations	Authorized Appropriations	CHANGES		Investments, Loans & Advances	EXPENDITURE	
		Unexpended Appropriations			1991	1990
		Suspension of Right to Commit	Other			
+	=	(-)	(-)	(-)	=	
	490 382	1 175	23 649	6	465 552	488 189
	400		24		376	377
	10 928		655		10 273	9 898
	457 587		22 197	74	435 316	417 056
	581 021	12 265	19 333	49	549 374	562 316
	71 298	1 790	3 813	12	65 683	72 370
	1 611 616	15 230	69 671	141	1 526 574	1 550 206
	70 480		1 652	1	68 827	62 620
	70 480		1 652	1	68 827	62 620
	1 682 096	15 230	71 323	142	1 595 401	1 612 826
2 282	4 367 553	87 941	214 765	37 321	4 027 526	3 868 611
	250 553	912	110		249 531	235 446
	14 297		77		14 220	6 695
	4 910 052	26 009	2 127		4 881 916 (9)	4 610 150
12 825	144 065				144 065 (10)	59 741
	13 147	138	92		12 917	12 446
	1 147 868	3 265	4		1 144 599	1 033 249
1 784	38 443				38 443	16 097
	1 565 954	5 559	2 753		1 557 642	1 450 882
	1 100		102		998	908
	44 881				44 881	41 880
	373 147		16 077		357 070 (10)	98 914
14 609	8 503 507	35 883	21 342		8 446 282	7 566 408

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropria-tions	Supplemen-tary Appropria-tions	Transfers & Jurisdic-tion Changes
		+	+	+,(-)
EDUCATIONAL AND CULTURAL MISSION (cont'd)				
Domain: Education (cont'd)				
Sector: Administration and Services				
Radio-Québec	2-98	64 322		127
Administration	2-122	104 260		1 095
Conseil supérieur de l'éducation	2-122	2 228		17
Administration	2-154	46 303		589
Statutory				
Consultation	2-154	3 951		33
Financial Assistance to Students	2-154	305 598		14 914
School Transportation	2-392	365 243		1 003
Total for the sector		891 905		17 778
Total for the domain		9 370 789		27 792
Domain: Culture				
Sector: Arts, Letters and Cultural Property				
Policy, Internal Management and Support	2-6	29 752		444
Development of Cultural Circles	2-6	120 623		5 647
National Institutions	2-6	20 972		569
Advisory Bodies and Government Corporations	2-6	80 088		303
Statutory		10 315		
Charter of the French Language	2-292	28 719		(121)
Total for the sector		290 469		6 842
Total for the domain		290 469		6 842
Domain: Recreation and Wildlife				
Sector: Recreation and Wildlife				
Development of Recreation, Sports and Outdoor Activities	2-236	60 305		8 688
Statutory				
Coordination of Wildlife Ressources	2-236	14 333		903
Statutory				
Regional Operations	2-236	91 141		4 699
Internal Management and Support	2-238	54 509		2 353
Statutory				
Régie de la sécurité dans les sports du Québec	2-238	3 029		42
Total for the sector		223 317		16 685
Total for the domain		223 317		16 685
TOTAL FOR THE MISSION		9 884 575		51 319

(11) Higher scholarships to students resulting from the implementation of the reformed scholarship program and the increase in school fees are mainly responsible for the increase.

Other Statutory Appropriations	Authorized Appropriations	CHANGES		Investments, Loans & Advances	EXPENDITURE	
		Unexpended Appropriations			1991	1990
		Suspension of Right to Commit	Other			
+	=	(-)	(-)	(-)	=	
	64 449				64 449	62 227
	105 355	1 201	1 571	11	102 572	101 088
	2 245		20		2 225	2 124
	46 892	248	1 064	4	45 576	45 209
						39
	3 984	337	278		3 369	3 495
	320 512		8 151	24 371	287 990 (11)	230 597
	366 246		1 381		364 865	348 518
	909 683	1 786	12 465	24 386	871 046	793 297
14 609	9 413 190	37 669	33 807	24 386	9 317 328	8 359 705
	30 196	115	621	3	29 457	23 791
	126 270	390	570	1	125 309	121 029
	21 541		24		21 517	20 035
	80 391	727	135	5	79 524	69 895
	10 315		1 228		9 087	6 148
	28 598		1 241	6	27 351	24 419
	297 311	1 232	3 819	15	292 245	265 317
	297 311	1 232	3 819	15	292 245	265 317
	68 993	3 000	2 718	4	63 271	62 641
	15 236		59	2	15 175	14 803
60	60				60	65
	95 840		199	14	95 627	88 212
	56 862	851	1 064	5	54 942	52 870
13	13				13	1
	3 071	330	35		2 706	2 648
73	240 075	4 181	4 075	25	231 794	221 240
73	240 075	4 181	4 075	25	231 794	221 240
14 682	9 950 576	43 082	41 701	24 426	9 841 367	8 846 262

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes
		+	+	+,(-)
SOCIAL MISSION				
Domain: Income Security				
Sector: Income Security Plans				
Crime Victims Compensation	2-224			
Statutory		20 044		
Income Security	2-252	2 154 903	158 140	93 993
Maternity Allowances	2-252	10 700	7 500	
Income Security for Cree Hunters And Trappers	2-252	11 556		
Financial Assistance for Work Income	2-310	6 300		
Total for the sector		2 203 503	165 640	93 993
Sector: Administration and Services				
Management and Clientele Services	2-250	258 915		6 187
Statutory				
Delegated Administration of Income Security Programs	2-250	13 653	2 251	405
Administration and Management of the Commission des affaires sociales	2-250	8 368		236
Total for the sector		280 936	2 251	6 828
Total for the domain		2 484 439	167 891	100 821
Domain: Health and Social Adaptation				
Sector: Prevention and Improvement				
Community Services	2-320	539 690		6 363
Statutory		10 313		
Support for Volunteer Organizations	2-320	50 388		25
Total for the sector		600 391		6 388

(12) The increase results mainly from the higher number of victims.

(13) In 1991, 11 monthly instalments were paid, in comparison to 12 in 1990; however, expenditures remained at the same level since they were affected in 1991 by increased aid for persons who are unemployable, revocation of discrimination based on age against people under thirty, the housing allowance in force since April 1, 1990 and by the higher number of beneficiaries owing to the recession.

(14) The increase is due to the allowance being raised from $240 to $360 starting April 26, 1990 and to a higher number of beneficiaries.

(15) Expenditures for 1991 are affected by the payment, at the end of March 1990, of the assistance normally payable in April 1990. In 1991, this assistance was paid in April.

Other Statutory Appropria- tions +	Authorized Appropria- tions =	CHANGES		Investments, Loans & Advances (-)	EXPENDITURE	
		Unexpended Appropriations			1991 =	1990
		Suspension of Right to Commit (-)	Other (-)			
7 944	27 988				27 988 (12)	19 546
	2 407 036		15 268	4	2 391 764 (13)	2 365 465
	18 200		114		18 086 (14)	10 700
	11 556	350	251		10 955 (15)	13 124
	6 300		765		5 535	10 466
7 944	2 471 080	350	16 398	4	2 454 328	2 419 301
	265 102	5 373	5 203	47	254 479	250 381
15	15				15	10
	16 309		3		16 306	15 190
	8 604		16	1	8 587	7 760
15	290 030	5 373	5 222	48	279 387	273 341
7 959	2 761 110	5 723	21 620	52	2 733 715	2 692 642
	546 053	1 800	2 659		541 594	494 062
4 167	14 480				14 480	6 957
	50 413		129		50 284	44 625
4 167	610 946	1 800	2 788		606 358	545 644

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropriations +	Supplementary Appropriations +	Transfers & Jurisdiction Changes +,(-)
SOCIAL MISSION (cont'd)				
Domain: Health and Social Adaptation (cont'd)				
Sector: Health Recovery				
Health Insurance Plan	2-303			
Statutory		2 409 416	26 400	
Services Provided by Short-term Care Hospital Centers	2-320	3 895 269	38 616	50 638
Statutory		1 410 336		
Total for the sector		7 715 021	65 016	50 638
Sector: Social Rehabilitation				
Services Provided by Social Services Centers	2-322	338 237	18 669	3 667
Statutory		4 769		
Services Provided by Rehabilitation Centers	2-322	758 342		9 579
Statutory		12 155		
Services Provided by Reception and Lodging Centers and by Extended Care Hospital Centers	2-324	1 165 773		20 133
Statutory		33 985		
Office des personnes handicapées du Québec	2-326	53 845		309
Total for the sector		2 367 106	18 669	33 688
Sector: Administration and Services				
Office des services de garde à l'enfance	2-274	152 485		(6 808)
Coordination of Research	2-324	37 284	200	879
Administration and Regional Coordination	2-326	254 517	21 192	34 183
Statutory		2 654		
Total for the sector		446 940	21 392	28 254
Total for the domain		11 129 458	105 077	118 968
Domain: Housing				
Sector: Housing				
Société d'habitation du Québec	2-34	214 898		
Statutory		402		
Conciliation between Tenants and Landlords	2-34	15 974		306
Total for the sector		231 274		306
Total for the domain		231 274		306
TOTAL FOR THE MISSION		13 845 171	272 968	220 095

(16) See Note 10, page 1-16.

Other Statutory Appropriations	Authorized Appropriations	CHANGES: Unexpended Appropriations: Suspension of Right to Commit	CHANGES: Unexpended Appropriations: Other	Investments, Loans & Advances	EXPENDITURE 1991	EXPENDITURE 1990
+	=	(-)	(-)	(-)	=	
25 813	2 461 629		26 696		2 434 933	2 223 267
	3 984 523		36 699		3 947 824	3 592 343
36 204	1 446 540		4 823		1 441 717 (16)	1 314 893
62 017	7 892 692		68 218		7 824 474	7 130 503
	360 573		106		360 467	334 200
5 219	9 988				9 988	3 553
	767 921		763		767 158	715 285
8 686	20 841				20 841	10 211
	1 185 906		3 388		1 182 518	1 081 560
	33 985		1 364		32 621	22 680
	54 154		149	5	54 000	46 545
13 905	2 433 368		5 770	5	2 427 593	2 214 034
	145 677	4 390	3 377	1	137 909	118 344
	38 363				38 363	35 233
798	309 892		685	53	309 154	284 672
	3 452		1 091		2 361	889
798	497 384	4 390	5 153	54	487 787	439 138
80 887	11 434 390	6 190	81 929	59	11 346 212	10 329 319
	214 898	9 700			205 198	218 801
	402		220		182	405
	16 280	12	136	1	16 131	14 524
	231 580	9 712	356	1	221 511	233 730
	231 580	9 712	356	1	221 511	233 730
88 846	14 427 080	21 625	103 905	112	14 301 438	13 255 691

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropria-tions	Supplemen-tary Appropria-tions	Transfers & Jurisdic-tion Changes
		+	+	+,(-)
GOVERNMENTAL AND ADMINISTRATIVE MISSION				
Domain: Political Institutions				
Sector: National Assembly				
Services to Legislators	2-80			
Statutory		4 418	8 294	20
Internal Management and Support	2-80			
Statutory		33 540		(20)
Statutory Support Services for Members of Parliament	2-82			
Statutory		31 642		
The Public Protector	2-298	4 768		267
Statutory		61		
The Auditor General	2-298	14 130		84
Administration of the Electoral System	2-298			
Statutory		13 940		
Total for the sector		102 499	8 294	351
Sector: The Executive				
Lieutenant-Governor's Office	2-112	534		2
Support Services for the Prime Minister and the Conseil exécutif	2-112	25 560		1 078
Statutory		1 314		
Promotion of Women's Rights and Family	2-112	4 368		348
Total for the sector		31 776		1 428
Sector: Judicial Institutions				
Formulation of Decisions	2-222	13 659		50
Statutory		32 690		
Administrative Support for Judicial Activity	2-222	88 409		1 115
Statutory				
Protection of Human Rights and Freedoms	2-222	11 286		344
Assistance to Persons Brought before the Courts	2-222	85 089		3 435
Administration	2-224	105 706		2 026
Statutory		262		
Search for the Causes and Circumstances of Death	2-370	6 758		525
Total for the sector		343 859		7 495

(17) The increase is mainly due to the expenses of the Commission sur l'avenir politique et constitutionnel du Québec, instituted on September 4, 1990.

(18) The smaller amount results from the non recurrent nature of expenditures for the provincial election of September 25, 1989, including census taking.

Other Statutory Appropriations +	Authorized Appropriations =	CHANGES: Unexpended Appropriations: Suspension of Right to Commit (-)	CHANGES: Unexpended Appropriations: Other (-)	Investments, Loans & Advances (-)	Expenditure 1991 =	Expenditure 1990
	12 732		3 724	2	9 006 (17)	3 551
	33 520		45	1	33 474	31 187
	31 642		437	10	31 195	31 731
	5 035		24	4	5 007	4 293
	61				61	61
	14 214		225	2	13 987	13 204
	13 940		957	1	12 982 (18)	58 074
	111 144		5 412	20	105 712	142 101
	536		9		527	480
	26 638	170	619	5	25 844	23 676
	1 314				1 314	1 199
	4 716	277	347		4 092	3 527
	33 204	447	975	5	31 777	28 882
	13 709		13 659		50	7 511
13 123	45 813				45 813	31 668
	89 524		183	2	89 339	81 572
33	33				33	10
	11 630	254	113	4	11 259	10 215
	88 524	50		20	88 454	83 151
	107 732	1 594	2 262	4	103 872	96 876
195	457				457	508
	7 283		37	1	7 245	6 021
13 351	364 705	1 898	16 254	31	346 522	317 532

APPROPRIATIONS, EXPENDITURE AND CHANGES
BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes
		+	+	+,(-)
GOVERNMENTAL AND ADMINISTRATIVE MISSION (cont'd)				
Domain: Political Institutions (cont'd)				
Sector: Municipal Management				
Municipal Development	2-30	11 477	4 118	613
Administrative and Financial Assistance and Supervision	2-30	41 567		443
Statutory			1 636	
Real Estate Assessment	2-30	302 400		135
General Administration	2-32	15 850		291
Relations with Municipalities	2-32	19 411		26
Total for the sector		390 705	5 754	1 508
Total for the domain		868 839	14 048	10 782
Domain: Central Administration				
Sector: Personnel Management				
Commission administrative des régimes de retraite et d'assurances	2-282	45 399		316
Statutory		276 753		
Commission de la fonction publique	2-284	2 361		72
Office des ressources humaines	2-284	23 882		427
Contributions of the Government as an Employer	2-284	197 230		(18 794)
Statutory		6 500		
Total for the sector		552 125		(17 979)

(19) See Note 10, page 1-16.

Other Statutory Appropriations	Authorized Appropriations	CHANGES		Investments, Loans & Advances	EXPENDITURE	
		Unexpended Appropriations			1991	1990
		Suspension of Right to Commit	Other			
+	=	(-)	(-)	(-)	=	
	16 208	382	134		15 692	12 295
	42 010	241	258		41 511	42 650
	1 636		997		639	705
	302 535	11 615	748	2	290 170	289 607
	16 141	221	982	1	14 937	14 017
	19 437	891	787		17 759	17 340
	397 967	13 350	3 906	3	380 708	376 614
13 351	907 020	15 695	26 547	59	864 719	865 129
	45 715	500	3 188	3	42 024	40 404
7 079	283 832		6 581		277 251 (19)	116 825
	2 433		92		2 341	2 182
	24 309	557	482	3	23 267	23 409
	178 436		30		178 406	157 915
118	6 618				6 618	6 215
7 197	541 343	1 057	10 373	6	529 907	346 950

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropriations +	Supplementary Appropriations +	Transfers & Jurisdiction Changes +,(-)
GOVERNMENTAL AND ADMINISTRATIVE MISSION (cont'd)				
Domain: Central Administration (cont'd)				
Sector: Financial Management				
Budget Management and Administrative Policies	2-106	22 721		354
Economic and Fiscal Policies Studies	2-188	4 977		66
Financial Policies and Operations	2-188	95 637	1 504	69
Statutory		4 324 875	21 400	
Government Accounting	2-188	27 970		(88)
Contingency Fund	2-190	338 727	30 900	(294 470)
Internal Management and Support	2-190	14 850		328
Tax Administration	2-310	267 820		24 347
Statutory		45 200	38 281	
Allowance for doubtful accounts				
Statutory		110 900		
Allowance for loss on share investments				
Total for the sector		5 253 677	92 085	(269 394)
Sector: Support Services				
Supply and Services	2-74	51 035		389
Fulfilment of Departments' and Agencies' Commitments toward the Société immobilière du Québec	2-74	5 000		(3 354)
Coordination and Internal Management	2-96	23 320		1 037
Media and Information	2-96	21 073		529
Information Technology	2-96	5 279		331
Government Legal Services	2-224	20 641		1 958
Legislative Affairs	2-224	6 377		49
Government Air Transport	2-394	10 176	1 918	53
Total for the sector		142 901	1 918	992

(20) Higher expenditures in 1991 are caused mainly by interest paid to international air carriers following a downward adjustment in dues, retroactive for several years. Moreover, interest rates on refunds in 1991 have been higher than in 1990 by an average of 2,5%.

(*) Does not refer to a voted or to a statutory appropriation.

Other Statutory Appropria-tions	Authorized Appropria-tions	CHANGES		Investments, Loans & Advances	EXPENDITURE	
		Unexpended Appropriations			1991	1990
		Suspension of Right to Commit	Other			
+	=	(-)	(-)	(-)	=	
	23 075	922	467	1	21 685	20 315
	5 043	96	46	1	4 900	4 457
	97 210	238	7 380	2	89 590	91 470
39 526	4 385 801		8 108	2	4 377 691	3 978 207
	27 882	443	397	4	27 038	26 931
	75 157		75 157			
	15 178	70	584		14 524	14 773
	292 167	116	8 278	14 229	269 544	256 097
7 475	90 956		5 300	3 762	81 894 (20)	58 505
16 704	127 604				127 604	105 085
					(24 030)(*)	(96 874)
63 705	5 140 073	1 885	105 717	18 001	4 990 440	4 458 966
	51 424	1 421	1 547	2	48 454	49 775
	1 646		178		1 468	2 736
	24 357	1 462	155	5	22 735	20 123
	21 602	40	31	2	21 529	23 658
	5 610	228	1	2	5 379	6 015
	22 599		31	9	22 559	18 663
	6 426	309	211	1	5 905	5 540
	12 147		579		11 568	11 591
	145 811	3 460	2 733	21	139 597	138 101

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes
		+	+	+,(-)
GOVERNMENTAL AND ADMINISTRATIVE MISSION (cont'd)				
Domain: Central Administration (cont'd)				
Sector: Statistics, Planning and Coordination				
Financial Assistance to the Société d'aménagement de l'Outaouais and the Société des établissements de plein air du Québec	2-32	3 279		
Statistics, Socio-economic Forecasts and Overall Research	2-192	7 985		68
Administration and Concertation	2-266	18 888		306
Regional Development	2-266	33 039		(16 169)
Regional Support for the Firms	2-266	17 884		
Total for the sector		81 075		(15 795)
Total for the domain		6 029 778	94 003	(302 176)
Domain: Intergovernmental Relations				
Sector: Intergovernmental Relations				
International Affairs Promotion and Development	2-22	106 484		568
Statutory		100		
Canadian Intergovernmental Affairs	2-114	12 118		343
Total for the sector		118 702		911
Total for the domain		118 702		911
Domain: Protection of Persons and Property				
Sector: Legal Supervision of the Socio-economic Framework				
Land Inventory and Survey	2-142	13 852		80
Management of Public Land	2-142	10 007		65
Organization and Regulation of Professions	2-158	3 235		134
Official Registration	2-226	18 927		289
Consumer Protection	2-274	14 873		226
Statutory				
Conseil du statut de la femme	2-274	4 262		50
Control of Games of Chance and Races	2-312	3 076		51
Statutory		3		
Liquor Permits Control	2-370	5 019		121
Building Contractors Vocational Qualifications	2-418	7 095		126
Total for the sector		80 349		1 142

Other Statutory Appropriations	Authorized Appropriations	CHANGES		Investments, Loans & Advances	EXPENDITURE	
		Unexpended Appropriations			1991	1990
		Suspension of Right to Commit	Other			
+	=	(-)	(-)	(-)	=	
	3 279				3 279	3 518
	8 053	177	133		7 743	7 348
	19 194	1 018	508	1	17 667	17 234
	16 870	2 374	450		14 046	8 610
	17 884	1 066	10 116	4 243	2 459	8 978
	65 280	4 635	11 207	4 244	45 194	45 688
70 902	5 892 507	11 037	130 030	22 272	5 705 138	4 989 705
308	107 052	3 130	2 160	882	100 880	84 799
	408			1	407	82
	12 461	152	945	15	11 349	11 133
308	119 921	3 282	3 105	898	112 636	96 014
308	119 921	3 282	3 105	898	112 636	96 014
	13 932	285		3	13 644	11 474
	10 072	121	142	2	9 807	7 851
	3 369		18	2	3 349	3 111
	19 216	201	126	3	18 886	17 549
	15 099		218	4	14 877	13 320
						203
	4 312		413		3 899	3 724
	3 127	102	93		2 932	2 858
2	5				5	2
	5 140	125	34	2	4 979	4 754
	7 221	286	180		6 755	6 105
2	81 493	1 120	1 224	16	79 133	70 951

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Program Details page	Initial Appropriations +	Supplementary Appropriations +	Transfers & Jurisdiction Changes +,(-)
GOVERNMENTAL AND ADMINISTRATIVE MISSION (cont'd)				
Domain: Protection of Persons and Property (cont'd)				
Sector: Litigation				
Criminal and Penal Affairs	2-226	27 007		1 394
Statutory		1 701		
Total for the sector		28 708		1 394
Sector: Public Safety				
Safety and Prevention	2-370	34 131	943	2 520
Statutory		1 777		
Standardization and Supervision of Police Operations	2-372	4 337		(114)
Sûreté du Québec	2-372	449 884	76 500	31 198
Administration	2-372	64 741		1 567
Civil Safety	2-372	7 257	4 532	79
Statutory		2 234	26 056	
Safety in Buildings and Public Places	2-418	19 995		219
Financial Assistance to the Commission de la santé et de la sécurité du travail	2-418	13 037		
Total for the sector		597 393	108 031	35 469
Sector: Penal Institutions				
Custody of Prisoners and Reintegration of Delinquents into Society	2-370	157 350		3 219
Total for the sector		157 350		3 219
Total for the domain		863 800	108 031	41 224
TOTAL FOR THE MISSION		7 881 119	216 082	(249 259)
TOTAL FOR ALL MISSIONS		35 878 552	608 789	
Voted		26 478 624	484 844	
Statutory		9 399 928	123 945	

(21) The Indian Native conflict during the summer of 1990 is the main cause of the increase.

(22) The increase results mainly from indemnities to the victims of the Indian Native conflict during the summer of 1990.

(23) Not included in the budgetary estimates.

Other Statutory Appropria-tions	Authorized Appropria-tions	CHANGES			EXPENDITURE	
		Unexpended Appropriations		Investments, Loans & Advances	1991	1990
		Suspension of Right to Commit	Other			
+	=	(-)	(-)	(-)	=	
	28 401		66	5	28 330	25 452
	1 701		420		1 281	1 371
	30 102		486	5	29 611	26 823
	37 594	63	26	5	37 500	31 658
178	1 955				1 955	1 773
	4 223	1	29	2	4 191	4 296
	557 582		4 586	453	552 543 (21)	428 328
	66 308	2 280	1 885	3	62 140	53 654
	11 868	611	1 102	4	10 151	6 617
1 344	29 634			1	29 633 (22)	5 864
	20 214	1 863	818	3	17 530	17 418
	13 037				13 037	22 311
1 522	742 415	4 818	8 446	471	728 680	571 919
	160 569	978	1 022	19	158 550	142 248
	160 569	978	1 022	19	158 550	142 248
1 524	1 014 579	6 916	11 178	511	995 974	811 941
86 085	7 934 027	36 930	170 860	23 740	7 678 467	6 762 789
191 895 (23)	36 679 236	189 578	531 231	85 599	35 848 798	32 733 353
191 895	26 963 468	189 578	448 507	81 819	26 243 564	24 539 476
	9 715 768		82 724	3 780	9 629 264	8 290 751

LIST AND DEFINITION OF EXPENDITURE CATEGORIES AND SUPERCATEGORIES

AS DEFINED BY THE CONSEIL DU TRÉSOR AND OUTLINED ON PAGES VI AND VII OF THE 1990-1991 ESTIMATES

LIST OF EXPENDITURE CATEGORIES

Full item	Short title
1 - Salaries, wages and allowances	Salaries
2 - Other remuneration	Other remuneration
3 - Transport and communication services	Communications
4 - Professional, administrative and other services	Services
5 - Maintenance and repairs	Maintenance
6 - Rent	Rent
7 - Materials and supplies	Supplies
8 - Equipment	Equipment
9 - Land, immovables and engineering works (capital assets)	Fixed assets
10 - Transfer payments	Transfer payments
11 - Other expenditures	Other expenditures
12 - Debt service	Debt service

DEFINITIONS OF EXPENDITURE CATEGORIES

1 - Salaries, wages and allowances
This category includes regular remuneration, overtime payments and certain other indemnities paid directly by the Government to regular authorized staff levels in the public sector. It also includes the salaries and indemnities paid to members of the National Assembly, ministers, judges and members of the Sûreté du Québec. This category also covers social benefits and other contributions of the Government as an employer.

2 - Other remuneration
This category includes regular remuneration, overtime payments and certain other indemnities paid directly by the Government to casual employees, students, seasonal employees and supernumeraries in the public sector. It also includes payments for social benefits and other contributions of the Government as an employer.

3 - Transport and communication services
This category includes travelling expenses, costs of mail and delivery, communication, publicity and information expenses.

4 - Professional, administrative and other services
This category comprises the purchasing of the following services: a) professional and administrative services; b) fees and expenses of members of juries, committees and commissions; c) insurance and indemnities; d) taxes and governmental services; e) miscellaneous services.

5 - Maintenance and repairs
This category includes the maintenance and repair of material, equipment and immovables assigned under a contract; it also covers certain work coming under the category of maintenance, on forest and farm land.

6 - Rent
This category includes the rent paid for buildings and equipment.

7 - Materials and supplies
This category groups the purchases of ordinary consumer goods.

8 - Equipment
This category includes the purchasing of durable movables.

9 - Land, immovables and engineering works (capital assets)
This category includes purchase and modification of existing immovables and contracts awarded for the acquisition of new immovables. However, modifications to existing immovables, which cost less than $25 000, are excluded.

10 - Transfer payments
This category refers to payments made to individuals, corporations or institutions, which constitute neither payment for services to the Government, nor purchases.

11 - Other expenditures
This is category is provided for expenditures which cannot be included in the other categories.

12 - Debt service
This category includes interest and other costs resulting from Government borrowings as well as interest on the Retirement plans account.

LIST OF EXPENDITURE SUPERCATEGORIES

Item
Operating - Personnel
Operating - Other expenditure
Capital - Personnel
Capital - Other expenditure
Transfer payments

DEFINITIONS OF EXPENDITURE SUPERCATEGORIES

Operating - Personnel
This supercategory includes categories 1, "Salaries, wages and allowances", and 2, "Other remuneration".

Operating - Other expenditure
This supercategory includes categories 3, " Transport and communication services", 4, "Professional, administrative and other services", 5, "Maintenance and repairs", 6, "Rent", 7, "Materials and supplies", 8, "Equipment: purchases having a unit cost lower than $1 000", 11, "Other expenditures" and 12, "Debt service". With the exception of category 12, "Debt service", this supercategory represents the Government's current operating expenditures for goods and services.

Capital - Personnel
This supercategory includes categories 1, " Salaries, wages and allowances" and 2, "Other remuneration".

Capital - Other expenditure
This supercategory primarily includes categories 8, "Equipment: purchases having a unit cost of $1 000 and over", and 9, "Land, immovables and engineering works (capital assets)". It also includes categories 3, "Transport and communication services", 4, "Professional, administrative and other services", 6, "Rent", 7, "Materials and supplies", and 11, "Other expenditures", for construction or renovation work carried out by the Government.

Transfer payments
This supercategory corresponds to category 10 only, because of the sizable amounts involved.

INVESTMENTS, LOANS AND ADVANCES

This account comprises payments to be made for the purpose of acquiring certain assets. It includes investments in and advances to Government enterprises, advances for the establishment or operation of revolving funds or local funds as well as loans granted to municipalities, non-profit organizations and physical and moral persons in the private sector.

SUMMARY OF EXPENDITURE BY DEPARTMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Supercategories Department		Operating and Capital					
			- Personnel			- Other expenditure		
			Salaries	Other remuneration	Total - Personnel	Communications	Services	Maintenance
1	Affaires culturelles	O	32 636	5 637	38 273	3 240	4 416	548
		C						
2	Affaires internationales	O	33 587	16 444	50 031	13 466	4 120	2 860
		C						
3	Affaires municipales	O	32 435	2 914	35 349	3 308	7 495	194
		C						
4	Agriculture, Pêcheries et Alimentation	O	120 253	18 253	138 506	14 785	18 068	1 994
		C					226	
5	Approvisionnements et Services	O	15 289	1 368	16 657	21 685	2 688	518
		C						
6	Assemblée nationale	O	38 605	7 394	45 999	9 040	3 876	2 660
		C						
7	Communautés culturelles et Immigration	O	22 408	13 009	35 417	2 054	4 869	299
		C						
8	Communications	O	20 924	2 299	23 223	3 608	4 889	661
		C						
9	Conseil du trésor	O	13 482	1 300	14 782	807	1 250	280
		C						
10	Conseil exécutif	O	21 086	3 778	24 864	3 923	1 886	547
		C						
11	Éducation	O	49 667	4 143	53 810	6 616	6 243	1 115
		C						
12	Énergie et Ressources	O	83 898	55 150	139 048	15 112	118 626	3 971
		C		147	147	8	70	
13	Enseignement supérieur et Science	O	26 417	5 551	31 968	2 958	4 826	359
		C						
14	Environnement	O	53 174	15 390	68 564	7 706	17 351	1 010
		C				19	52	
15	Finances	O	60 690	3 570	64 260	3 756	12 851	703
		C						
16	Forêts	O	8 972	3 978	12 950	2 320	7 332	630
		C		3	3	2	26	
17	Industrie, Commerce et Technologie	O	35 941	6 395	42 336	6 233	2 939	1 023
		C						
18	Justice	O	196 861	23 177	220 038	13 455	23 099	3 360
		C						
19	Loisir, Chasse et Pêche	O	76 922	23 378	100 300	12 278	9 635	3 606
		C		247	247	42	930	
20	Main-d'oeuvre, Sécurité du revenu et Formation professionnelle	O	122 612	29 573	152 185	15 512	68 178	2 978
		C						
21	Office de planification et de développement du Québec	O	6 482	2 865	9 347	1 013	707	25
		C						
22	Organismes relevant de la ministre déléguée à la Condition féminine	O	5 489	1 215	6 704	983	495	32
		C						
23	Organismes relevant du ministre délégué à l'Administration et à la Fonction publique	O	440 075	34 989	475 064	1 880	6 530	211
		C						
24	Organismes relevant du ministre responsable de l'application de la Charte de la langue française	O	16 142	1 534	17 676	1 674	2 271	189
		C						

	Operating and Capital							Transfer Payments	
	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	Total - Other Expenditure	Total - Personnel & - Other Expenditure		Total
1 O	16 196	1 662	369		77	26 508	64 781	199 170	263 951
C			943			943	943		943
3 O	10 247	2 462	452		419	34 026	84 057	14 839	98 896
C		2	2 255	101	33	2 391	2 391		2 391
2 O	7 266	765	312		23	19 363	54 712	584 856	639 568
C			1 078	627		1 705	1 705		1 705
4 O	20 983	7 512	1 290		1 237	65 869	204 375	492 918	697 293
C		5	3 949	3 239		7 419	7 419		7 419
5 O	6 289	908	379		7	32 474	49 131	92	49 223
C			699			699	699		699
6 O	4 011	3 384	819		19	23 809	69 808		69 808
C			1 211	2 640	16	3 867	3 867		3 867
7 O	8 397	884	914		4	17 421	52 838	4 406	57 244
C			931			931	931		931
8 O	6 847	1 208	304		26	17 543	40 766	76 884	117 650
C			647			647	647		647
9 O	3 233	423	364		1	6 358	21 140	132	21 272
C			413			413	413		413
10 O	5 109	961	206		8	12 640	37 504	5 654	43 158
C			475			475	475		475
11 O	16 275	1 759	854		91	32 953	86 763	5 319 337	5 406 100
C			1 346			1 346	1 346		1 346
12 O	19 261	14 785	2 889		87	174 731	313 779	101 382	415 161
C	6	144	7 991	473	24	8 716	8 863		8 863
13 O	6 278	1 045	280		356	16 102	48 070	3 094 867	3 142 937
C			686			686	686		686
14 O	9 410	4 884	1 530		64	41 955	110 519	361 939	472 458
C		22	4 351	90	27	4 561	4 561		4 561
15 O	9 369	2 066	636		4 445 539(*)	4 474 920	4 539 180	10 220	4 549 400
C			1 142			1 142	1 142		1 142
16 O	1 508	2 473	1 048		19	15 330	28 280	8 172	36 452
C		2	1 330	360		1 720	1 723		1 723
17 O	6 038	1 638	313		2 213	20 397	62 733	276 778	339 511
C			1 152			1 152	1 152		1 152
18 O	72 312	4 974	2 211		318	119 729	339 767	116 733	456 500
C			2 603			2 603	2 603		2 603
19 O	11 025	10 885	1 602		127	49 158	149 458	70 546	220 004
C	466	953	4 566	4 522	64	11 543	11 790		11 790
20 O	25 049	3 927	693		3 529	119 866	272 051	2 627 191	2 899 242
C			2 660			2 660	2 660		2 660
21 O	1 812	215	129		2	3 903	13 250	20 765	34 015
C			157			157	157		157
22 O	1 008	172	69		1	2 760	9 464	132 285	141 749
C			59			59	59		59
23 O	4 290	1 132	320		182	14 545	489 609	396 679	886 288
C			689			689	689		689
24 O	3 517	460	184		4	8 299	25 975	914	26 889
C			462			462	462		462

SUMMARY OF EXPENDITURE BY DEPARTMENT, SUPERCATEGORY AND CATEGORY (cont'd)
Fiscal year ended March 31, 1991

(in thousands of dollars)

Supercategories (cont'd) Department (cont'd)		Operating and Capital					
		- Personnel			- Other expenditure		
		Salaries	Other remune-ration	Total - Personnel	Communi-cations	Services	Mainte-nance
25 Personnes désignées par l'Assemblée nationale	O	18 829	1 911	20 740	1 679	2 203	344
	C						
26 Régie de l'assurance-maladie du Québec	O						
	C						
27 Revenu	O	148 645	38 167	186 812	22 527	16 659	2 913
	C						
28 Santé et Services sociaux	O	52 789	5 521	58 310	10 170	10 766	243
	C						
29 Sécurité publique	O	574 850	30 693	605 543	38 400	33 028	9 539
	C						
30 Tourisme	O	8 924	4 348	13 272	10 430	2 168	343
	C						
31 Transports	O	187 861	45 513	233 374	16 141	23 999	99 936
	C	66 162	22 105	88 267	7 918	38 459	
32 Travail	O	38 558	2 313	40 871	3 885	2 662	182
	C						
33 Allowance for doubtful accounts	O						
	C						
34 Allowance for loss on share investments	O						
	C						
	O	2 564 503	411 770	2 976 273	270 644	426 125	143 273
	C	66 162	22 502	88 664	7 989	39 763	
		2 630 665	434 272	3 064 937	278 633	465 888	143 273

O - Supercategory: Operating
C - Supercategory: Capital

(*) Includes $4 445 480 829 for debt service in the Ministère des Finances, of which $1 410 533 469 covers interest on the retirement plans account.

		Operating and Capital							Transfer Payments	
		Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	Total - Other Expenditure	Total - Personnel & - Other Expenditure		Total
25	O	1 862	494	214		2 937	9 733	30 473	1 171	31 644
	C			393			393	393		393
26	O									
	C								2 434 933	2 434 933
27	O	35 309	9 288	1 032		75 241	162 969	349 781	5 616	355 397
	C			4 513			4 513	4 513		4 513
28	O	8 643	3 090	592		19	33 523	91 833	8 680 719	8 772 552
	C			818			818	818		818
29	O	88 301	29 954	3 063		3 296	205 581	811 124	37 994	849 118
	C		13	19 756			19 769	19 769		19 769
30	O	3 728	870	135		44	17 718	30 990	59 769	90 759
	C			240			240	240		240
31	O	64 693	112 750	2 078		3 382	322 979	556 353	901 116	1 457 469
	C	5 690	18 575	23 394	329 373	2 689	426 098	514 365		514 365
32	O	7 164	773	142		2	14 810	55 681	15 139	70 820
	C			282			282	282		282
33	O					127 604	127 604	127 604		127 604
	C									
34	O					(24 030)	(24 030)	(24 030)		(24 030)
	C									
		485 430	227 803	25 423		4 642 848	6 221 546	9 197 819	26 053 216	35 251 035
		6 162	19 716	91 191	341 425	2 853	509 099	597 763		597 763
		491 592	247 519	116 614	341 425	4 645 701	6 730 645	9 795 582	26 053 216	35 848 798

SUMMARY OF APPROPRIATIONS AND EXPENDITURE BY DEPARTMENT, AGENCY* AND CATEGORY
Fiscal year ended March 31, 1991

(in thousands of dollars)

Departments	Authorized Appropria-tions	Total Expenditure	Salaries	Other Remuner-ation
AFFAIRES CULTURELLES				
Department	265 510	261 867	30 661	5 525
Commission des biens culturels du Québec	396	392	233	33
Régie du cinéma	2 807	2 635	1 742	79
	268 713	264 894	32 636	5 637
AFFAIRES INTERNATIONALES	107 460	101 287	33 587	16 444
AFFAIRES MUNICIPALES				
Department	667 263	616 919	16 485	1 720
Bureau de révision de l'évaluation foncière du Québec	5 772	5 374	3 613	240
Commission municipale du Québec	3 005	2 849	2 029	29
Régie du logement	16 280	16 131	10 308	925
	692 320	641 273	32 435	2 914
AGRICULTURE, PÊCHERIES ET ALIMENTATION				
Department	301 880	293 609	92 149	12 285
Commission de protection du territoire agricole du Québec	8 578	8 481	4 842	1 187
Commission des courses du Québec	12 588	12 181	1 220	309
Office du crédit agricole du Québec - Agricultural financing	174 471	170 114	13 080	1 807
Régie des assurances agricoles du Québec	216 039	215 498	5 374	2 452
Régie des marchés agricoles et alimentaires du Québec	3 914	3 773	2 730	181
Tribunal d'appel en matière de protection du territoire agricole	1 072	1 056	858	32
	718 542	704 712	120 253	18 253
APPROVISIONNEMENTS ET SERVICES	53 070	49 922	15 289	1 368
ASSEMBLÉE NATIONALE	77 894	73 675	38 605	7 394
COMMUNAUTÉS CULTURELLES ET IMMIGRATION				
Department	60 038	57 213	21 883	12 864
Conseil des Communautés culturelles et de l'Immigration	963	962	525	145
	61 001	58 175	22 408	13 009

* Agencies whose operations are provided for through parliamentary allowances from the Consolidated Revenue Fund.

Communi-cations	Services	Maintenance	Rent	Supplies	Equipment	Fixed Assets	Transfer Payments	Other Expenditure
3 051	4 114	516	16 181	1 361	1 212		199 170	76
27	81	1	4	9	4			
162	221	31	11	292	96			1
3 240	4 416	548	16 196	1 662	1 312		199 170	77
13 466	4 120	2 860	10 247	2 464	2 707	101	14 839	452
1 761	6 967	139	3 182	407	769	627	584 856	6
324	37	8	977	98	77			
222	142	8	356	24	39			
1 001	349	39	2 751	236	505			17
3 308	7 495	194	7 266	765	1 390	627	584 856	23
11 184	7 696	1 621	16 269	6 421	4 129	3 239	137 540	1 076
631	371	23	999	300	128			
326	1 303	10	396	82	128		8 407	
1 090	1 154	46	1 711	268	330		150 498	130
1 143	7 691	285	1 203	376	471		196 473	30
334	40	8	397	55	27			1
77	39	1	8	15	26			
14 785	18 294	1 994	20 983	7 517	5 239	3 239	492 918	1 237
21 685	2 688	518	6 289	908	1 078		92	7
9 040	3 876	2 660	4 011	3 384	2 030	2 640		35
2 023	4 828	297	8 205	865	1 838		4 406	4
31	41	2	192	19	7			
2 054	4 869	299	8 397	884	1 845		4 406	4

SUMMARY OF APPROPRIATIONS AND EXPENDITURE BY DEPARTMENT, AGENCY* AND CATEGORY (cont'd)
Fiscal year ended March 31, 1991

(in thousands of dollars)

Departments (cont'd)	Authorized Appropria-tions	Total Expenditure	Salaries	Other Remuner-ation
COMMUNICATIONS				
Department	116 018	114 092	18 204	1 955
Commission d'accès à l'information	2 703	2 494	1 389	310
Régie des télécommunications	1 857	1 711	1 331	34
	120 578	118 297	20 924	2 299
CONSEIL DU TRÉSOR	23 075	21 685	13 482	1 300
CONSEIL EXÉCUTIF				
Department	92 027	43 076	20 731	3 746
Conseil de la famille	617	557	355	32
	92 644	43 633	21 086	3 778
ÉDUCATION				
Department	5 437 469	5 405 221	48 341	4 020
Conseil supérieur de l'éducation	2 245	2 225	1 326	123
	5 439 714	5 407 446	49 667	4 143
ÉNERGIE ET RESSOURCES				
Department	429 246	417 331	81 605	55 163
Office du crédit agricole du Québec - Financement forestier	4 851	4 851	940	80
Régie du gaz naturel	1 915	1 842	1 353	54
	436 012	424 024	83 898	55 297
ENSEIGNEMENT SUPÉRIEUR ET SCIENCE				
Department	3 185 287	3 136 905	22 504	4 967
Conseil de la science et de la technologie	1 295	979	603	150
Conseil des collèges	1 411	1 371	828	191
Conseil des universités	1 278	1 019	690	72
Office des professions du Québec	3 369	3 349	1 792	171
	3 192 640	3 143 623	26 417	5 551
ENVIRONNEMENT				
Department	480 954	473 362	51 705	14 979
Bureau d'audiences publiques sur l'environnement	3 112	3 063	1 073	346
Conseil de la conservation et de l'environnement	595	594	396	65
	484 661	477 019	53 174	15 390

Communi-cations	Services	Maintenance	Rent	Supplies	Equipment	Fixed Assets	Transfer Payments	Other Expenditure
3 324	4 690	651	6 356	1 145	857		76 884	26
227	146	8	322	45	47			
57	53	2	169	18	47			
3 608	4 889	661	6 847	1 208	951		76 884	26
807	1 250	280	3 233	423	777		132	1
3 865	1 853	546	5 060	941	672		5 654	8
58	33	1	49	20	9			
3 923	1 886	547	5 109	961	681		5 654	8
6 437	5 754	1 109	16 270	1 705	2 157		5 319 337	91
179	489	6	5	54	43			
6 616	6 243	1 115	16 275	1 759	2 200		5 319 337	91
14 994	118 651	3 967	18 949	14 911	10 831	473	97 676	111
43	24		20	6	32		3 706	
83	21	4	298	12	17			
15 120	118 696	3 971	19 267	14 929	10 880	473	101 382	111
2 572	3 617	343	5 938	894	849		3 094 867	354
53	103		3	45	22			
109	168	7	8	31	29			
62	132	2	3	31	26			1
162	806	7	326	44	40			1
2 958	4 826	359	6 278	1 045	966		3 094 867	356
7 304	16 265	1 001	9 370	4 798	5 822	90	361 939	89
374	1 091	9	39	85	44			2
47	47		1	23	15			
7 725	17 403	1 010	9 410	4 906	5 881	90	361 939	91

SUMMARY OF APPROPRIATIONS AND EXPENDITURE BY DEPARTMENT, AGENCY* AND CATEGORY (cont'd)
Fiscal year ended March 31, 1991

(in thousands of dollars)

Departments (cont'd)	Authorized Appropria-tions	Total Expenditure	Salaries	Other Remuner-ation
FINANCES				
Department	4 614 324	4 521 486	41 328	1 803
Commission des valeurs mobilières du Québec	7 897	7 836	4 805	707
Inspector General of Financial Institutions	21 317	20 928	14 335	1 056
Régie de l'assurance-dépôts du Québec	332	292	222	4
	4 643 870	4 550 542	60 690	3 570
FORÊTS				
Department	75 510	36 831	8 779	3 973
Office du crédit agricole du Québec - Financement forestier	2 322	1 344	193	8
	77 832	38 175	8 972	3 981
INDUSTRIE, COMMERCE ET TECHNOLOGIE				
Department	213 620	181 854	29 289	5 273
Société de développement industriel du Québec	201 655	148 508	6 234	1 064
Société du parc industriel du centre du Québec	10 304	10 301	418	58
	425 579	340 663	35 941	6 395
JUSTICE				
Department	452 843	433 667	180 997	21 406
Commission de protection des droits de la jeunesse	3 491	3 466	2 084	291
Commission des droits de la personne	8 139	7 793	5 141	805
Office de la protection du consommateur	14 379	14 177	8 639	675
	478 852	459 103	196 861	23 177
LOISIR, CHASSE ET PÊCHE				
Department	237 004	229 088	75 365	23 474
Régie de la sécurité dans les sports du Québec	3 071	2 706	1 557	151
	240 075	231 794	76 922	23 625
MAIN-D'OEUVRE, SÉCURITÉ DU REVENU ET FORMATION PROFESSIONNELLE				
Department	2 933 264	2 893 315	118 769	28 991
Commission des affaires sociales	8 604	8 587	3 843	582
	2 941 868	2 901 902	122 612	29 573

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(1) Includes $4 445 480 829 for debt service.

Communi-cations	Services	Maintenance	Rent	Supplies	Equipment	Fixed Assets	Transfer Payments	Other Expenditure
2 408	11 332	472	5 987	1 349	1 230		10 046	4 445 531 (1)
393	366	40	1 119	124	105		174	3
921	1 152	191	2 239	589	440			5
34	1		24	4	3			
3 756	12 851	703	9 369	2 066	1 778		10 220	4 445 539
2 314	7 354	629	1 507	2 474	2 376	360	7 046	19
8	4	1	1	1	2		1 126	
2 322	7 358	630	1 508	2 475	2 378	360	8 172	19
5 419	2 421	639	4 748	1 209	1 100	(2 182)	131 726	2 212
784	437	162	1 284	99	343		138 100	1
30	81	222	6	330	22	2 182	6 952	
6 233	2 939	1 023	6 038	1 638	1 465		276 778	2 213
12 469	21 135	3 098	69 228	4 642	4 403		115 977	312
130	110	187	594	45	25			
182	426	28	1 052	69	84			6
674	1 428	47	1 438	218	302		756	
13 455	23 099	3 360	72 312	4 974	4 814		116 733	318
11 969	10 309	3 603	11 208	11 767	6 134	4 522	70 546	191
351	256	3	283	71	34			
12 320	10 565	3 606	11 491	11 838	6 168	4 522	70 546	191
15 103	67 842	2 956	24 223	3 842	3 218		2 624 843	3 528
409	336	22	826	85	135		2 348	1
15 512	68 178	2 978	25 049	3 927	3 353		2 627 191	3 529

SUMMARY OF APPROPRIATIONS AND EXPENDITURE BY DEPARTMENT, AGENCY* AND CATEGORY (cont'd)
Fiscal year ended March 31, 1991

(in thousands of dollars)

Departments (cont'd)	Authorized Appropria-tions	Total Expenditure	Salaries	Other Remuner-ation
OFFICE DE PLANIFICATION ET DE DÉVELOPPEMENT DU QUÉBEC	53 948	34 172	6 482	2 865
ORGANISMES RELEVANT DE LA MINISTRE DÉLÉGUÉE À LA CONDITION FÉMININE				
Conseil du statut de la femme	4 312	3 899	2 499	222
Office des services de garde à l'enfance	145 677	137 909	2 990	993
	149 989	141 808	5 489	1 215
ORGANISMES RELEVANT DU MINISTRE DÉLÉGUÉ À L'ADMINISTRATION ET À LA FONCTION PUBLIQUE				
Commission administrative des régimes de retraite et d'assurances	702 694	676 345	270 842	1 819
Commission de la fonction publique	2 433	2 341	1 912	2
Office des ressources humaines	209 363	208 291	167 321	33 168
	914 490	886 977	440 075	34 989
ORGANISMES RELEVANT DU MINISTRE RESPONSABLE DE L'APPLICATION DE LA CHARTE DE LA LANGUE FRANÇAISE				
Coordination des organismes de la Charte	2 528	1 801	414	145
Commission d'appel de francisation des entreprises	8	3		
Commission de protection de la langue française	2 108	2 052	1 551	61
Commission de toponymie	1 781	1 780	1 187	67
Conseil de la langue française	2 643	2 488	1 502	67
Office de la langue française	19 530	19 227	11 488	1 194
	28 598	27 351	16 142	1 534
PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE				
Director General of Elections - Commission de la représentation électorale	13 940	12 982	5 913	359
The Public Protector	5 096	5 068	2 671	999
The Auditor General	14 214	13 987	10 245	553
	33 250	32 037	18 829	1 911
RÉGIE DE L'ASSURANCE-MALADIE DU QUÉBEC	2 461 629	2 434 933		
REVENU				
Department	389 423	356 973	146 771	37 896
Régie des loteries du Québec	3 132	2 937	1 874	271
	392 555	359 910	148 645	38 167

Communi-cations	Services	Maintenance	Rent	Supplies	Equipment	Fixed Assets	Transfer Payments	Other Expenditure
1 013	707	25	1 812	215	286		20 765	2
475	145	14	407	78	59			
508	350	18	601	94	69		132 285	1
983	495	32	1 008	172	128		132 285	1
906	3 444	77	1 368	429	608		396 676	176
79	44	3	247	20	33			1
895	3 042	131	2 675	683	368		3	5
1 880	6 530	211	4 290	1 132	1 009		396 679	182
123	660	6	251	11	139		52	
	3							
87	30	2	274	22	25			
66	180	16	215	33	16			
136	424	12	201	52	62		32	
1 262	974	153	2 576	342	404		830	4
1 674	2 271	189	3 517	460	646		914	4
671	646	256	562	297	184		1 171	2 923
432	193	18	621	63	69			2
576	1 364	70	679	134	354			12
1 679	2 203	344	1 862	494	607		1 171	2 937
							2 434 933	
22 480	16 614	2 879	34 744	9 244	5 494		5 616	75 235
47	45	34	565	44	51			6
22 527	16 659	2 913	35 309	9 288	5 545		5 616	75 241

SUMMARY OF APPROPRIATIONS AND EXPENDITURE BY DEPARTMENT, AGENCY* AND CATEGORY (cont'd)
Fiscal year ended March 31, 1991

(in thousands of dollars)

Departments (cont'd)	Authorized Appropriations	Total Expenditure	Salaries	Other Remuneration
SANTÉ ET SERVICES SOCIAUX				
Department	8 772 227	8 718 693	47 799	3 126
Conseil des affaires sociales	703	677	497	
Office des personnes handicapées du Québec	54 154	54 000	4 493	2 395
	8 827 084	8 773 370	52 789	5 521
SÉCURITÉ PUBLIQUE				
Department	870 875	857 860	567 769	30 233
Comité de déontologie policière	4 223	4 191	2 935	58
Commission québécoise des libérations conditionnelles	1 918	1 857	955	99
Régie des permis d'alcool du Québec	5 140	4 979	3 191	303
	882 156	868 887	574 850	30 693
TOURISME	93 199	90 999	8 924	4 348
TRANSPORTS				
Department	2 049 561	1 961 561	247 881	67 177
Commission des transports du Québec	10 928	10 273	6 142	441
	2 060 489	1 971 834	254 023	67 618
TRAVAIL				
Department	67 108	61 202	32 028	1 681
Conseil consultatif du travail et de la main-d'oeuvre	571	498	331	8
Conseil des services essentiels	2 945	2 647	1 964	28
Régie des entreprises de construction du Québec	7 221	6 755	4 235	596
	77 845	71 102	38 558	2 313
Allowance for doubtful accounts	127 604	127 604		
Allowance for loss on share investments		(24 030)		
TOTAL FOR THE GOVERNMENT	36 679 236	35 848 798	2 630 665	434 272

Communi-cations	Services	Maintenance	Rent	Supplies	Equipment	Fixed Assets	Transfer Payments	Other Expenditure
9 227	10 387	226	7 186	2 940	1 161		8 636 623	18
36	33	1	95	15				
907	346	16	1 362	135	249		44 096	1
10 170	10 766	243	8 643	3 090	1 410		8 680 719	19
37 855	32 330	9 498	86 459	29 781	22 646		37 993	3 296
223	316	8	549	52	50			
160	214	5	314	28	82			
162	168	28	979	106	41		1	
38 400	33 028	9 539	88 301	29 967	22 819		37 994	3 296
10 430	2 168	343	3 728	870	375		59 769	44
23 214	61 512	99 835	69 207	131 140	25 039	329 373	901 116	6 067
845	946	101	1 176	185	433			4
24 059	62 458	99 936	70 383	131 325	25 472	329 373	901 116	6 071
3 346	2 032	150	5 939	586	300		15 139	1
14	26	2	102	11	4			
212	122	5	272	22	22			
313	482	25	851	154	98			1
3 885	2 662	182	7 164	773	424		15 139	2
								127 604
								(24 030)
278 633	465 888	143 273	491 592	247 519	116 614	341 425	26 053 216	4 645 701

SECTION 2

Section 2 includes detailed information on revenue, authorized appropriations and expenditure for all Government departments and agencies, that is, a breakdown of revenue, appropriations and expenditure, adjusted in the case of statutory appropriations to take into account expenditure in excess of original and supplementary appropriations, revenue by category and subcategory; authorized appropriations and expenditure by program, element, supercategory and category; transfer payments - a summary of appropriations and expenditure by category and type of beneficiary; and a list of suppliers and beneficiaries published as follows:

a) Salaries, wages, allowances and other remuneration: on page 2-2 appear the salary ranges for chief executive officers and managerial staff of the Government, together with the total number of persons at each level. Moreover, the number of executives is disclosed for each department, along with their total remuneration.

b) $35 000 and over for the following categories: transportation and communication services, services of a professionnal or administrative nature, maintenance and repairs, rentals, supplies and materials, machinery and equipment, land, buildings and infrastructures (capital assets), and other expenses.

c) Detailed information is not disclosed for "Debt Service".

d) As for "Transfer Payments", the list of beneficiaries is published by financial assistance category by department, at the department level, according to the following criteria:
   - By electoral division (and beneficiaries): complete list;
   - By metropolitan region, Montréal or Québec City and beneficiary, and by electoral division (and beneficiary): complete list;
   - By beneficiary only: $20 000 and over.

NOTE

Assistance paid to miscellaneous day-care centers, individuals and producers for the following purposes are not detailed in the list of beneficiaries and suppliers: Job income assistance to parents; financial assistance to students; assistance to parents for day care; farm credit - assistance for part in the interest; forest credit - refunding of part of the interest; model experimentation for novel day care methods; assistance to day care centres; assistance as a last resort; allowance for job-income security; integration of elder workers (PATA); promotion of recreation for specific clienteles (Jeunes volontaires); income security for Cree hunters and trappers; assistance for care of babies and handicapped children; equipment renewal and training to day care centres.

Petty cash disbursements are not included in the amounts listed by supplier.

SALARY RANGES
FOR CHIEF EXECUTIVE OFFICERS AND MANAGERIAL STAFF

The salary ranges in force on March 31, 1991 appear below for chief executive officers of the Government (deputy-ministers, chief executive officers of agencies, persons designated by the National Assembly and their assistants) together with managerial staff and other personnel of equivalent standing. Also included in the schedule is the number of people receiving salaries within each of the ranges.

	SALARY RANGE		TOTAL NUMBER OF PERSONS
	MINIMUM	MAXIMUM	
Chief executive officers	$85 600	$121 000	224
Managerial staff			
Level 1	69 700	90 562	97
Level 2	66 813	81 340	367
Level 3	59 880	72 899	622
Level 4	54 227	66 019	1 126
Level 5	48 259	59 730	319

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AFFAIRES CULTURELLES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Other		
Analysis of films and cinematographic advertising	288	506
Fees for distribution of films and video materials and for film projection	1 585	501
	1 873	1 007
Miscellaneous Revenue		
Sale of goods and services		
Storage of documents	143	107
Miscellaneous	39	44
	182	151
Fines and forfeitures		
Miscellaneous	1	1
Recovery		
Prior years' subsidies	189	254
Miscellaneous	40	57
	229	311
	412	463
Total Own-source Revenue	2 285	1 470
Government of Canada Transfers		
Other programs		
Assistance to associated museums	252	200
Tourism development		(2 068)
Cultural facilities		(194)
Total Government of Canada Transfers	252	(2 062)
Total Revenue	2 537	(592)

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-18

POLICY, INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	30 196	3	29 457	7 070	667	1 667	1 608

PROGRAM 2
Summary: page 1-18

DEVELOPMENT OF CULTURAL CIRCLES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration of Cultural Development	14 852	1	14 510	9 599	865	747	1 455
2. Support for the Implementation and Improvement of Cultural Facilities	8 655		8 655				
3. Historical, Archeological and Natural Heritage	11 407		11 358				
4. Support for Cultural Functions	84 615		84 529				
5. Debt Service	6 741		6 257				
TOTAL	126 270	1	125 309	9 599	865	747	1 455

PROGRAM 3
Summary: page 1-18

NATIONAL INSTITUTIONS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Archives nationales du Québec	6 498		6 497	4 813	471	179	163
2. Centre de conservation du Québec	1 107		1 100	770	62	23	38
3. Conservatoires de musique et d'art dramatique du Québec	13 936		13 920	8 409	3 460	435	850
TOTAL	21 541		21 517	13 992	3 993	637	1 05

The objective of this program is to plan, administer and coordinate the management of financial, human and physical resources, to carry out research and produce statistics, to guide the department's action and policies in keeping with the needs of the population, to coordinate the conduct of intergovernmental relations, to ensure coordination of the department's action with other Québec departments and agencies, to develop measures to improve the socio-economic and juridical status of artists and to ensure the respect of intellectual property of creative artists.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
212	15 880	503	132	7					444			1 267

The objective of this program is to make sure individuals, groups and institutions have access to the financial and technical resources required to take charge of their cultural development in the arts, letters, museums and cultural industries sectors; its objective is also to promote the conservation and enhancement of Québec's historical, archeological and natural heritage.

40	138	289	61	2					177			1 137
												8 655
												11 358
												84 529
												6 257
40	138	289	61	2					177			111 936

The objective of this program is to promote the teaching of performing arts through a network of conservatories, to promote the protection and development of Québec's archival heritage, and to promote information, awareness, expertise and restoration of cultural property.

71	35	189	63	61					69			383
4	4	62	2	1					134			
189	124	318	89	5					41			
264	163	569	154	67					244			383

(in thousands of dollars)

PROGRAM 4
Summary: page 1-18

ADVISORY BODIES AND GOVERNMENT CORPORATIONS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Commission des biens culturels du Québec	396		392	233	33	27	81
2. Institut québécois de recherche sur la culture	2 256		2 253				
3. Film Industry	14 291	5	14 095	1 742	79	162	221
4. Government Museums	30 836		30 836				
5. Société de la Place des Arts de Montréal	4 099		4 099				
6. Société du Grand Théâtre de Québec	3 606		3 606				
7. Société générale des industries culturelles	4 444		4 444				
8. Commission de reconnaissance des associations d'artistes	655		377				
9. Bibliothèque nationale du Québec	9 187		8 934				
10. Debt Service	10 621		10 488				
Statutory (1)	10 315		9 087				
TOTAL	90 706	5	88 611	1 975	112	189	302

(1) Act respecting the Société de la Place des Arts de Montréal, R.S.Q., c. S-12.1.

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	258 398	9	255 807	32 636	5 637	3 240	4 416
Statutory	10 315		9 087				
	268 713	9	264 894	32 636	5 637	3 240	4 416

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	38 273	26 508

The objective of this program is to support and develop consulting agencies and government corporations whose role is to provide expert advice on heritage, to contribute to research and studies on various aspects of cultural phenomena, to conserve and enhance Québec art, to promote and provide assistance for the creation and promotion of Québec films, to make available to artists and entertainment promoters major presentation equipment and assistance for the development of cultural industries, to promote the protection and development of Québec's literary heritage and to supervise labour relations in the areas of the arts, theatre, records and cinema.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
1	4	9	4									
												2 253
31	11	292	18	1					78			11 460
												30 836
												4 099
												3 606
												4 444
												377
												8 934
												10 488
												9 087
32	15	301	22	1					78			85 584
548	16 196	1 662	369	77					943			190 083
												9 087
548	16 196	1 662	369	77					943			199 170

CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
943	199 170

AFFAIRES CULTURELLES
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Assistance for the propagation of books, visual arts, singing and records	3 755	3 755	3 258
Other			272
Educational Institutions			
Research work	1 160	1 160	738
Municipalities			
Assistance for the operation of public libraries	14 265	14 262	16 423
Assistance for the implementation and improvement of cultural facilities	7 577	7 292	7 291
Assistance for the enhancement of our heritage	6 700	6 651	6 756
Other			173
Non-Profit Organizations			
Assistance for the improvement of cultural facilities and the enhancement of our heritage	12 310	12 109	9 381
Assistance for the propagation of books, visual arts, singing and records	1 025	1 023	1 872
Assistance for the operation of central libraries and specialized libraries	7 820	7 816	7 142
Assistance for training	2 735	2 734	2 510
Assistance for museums and exhibition centres	11 505	11 504	12 275
Assistance for music and dancing	10 715	10 714	9 001
Assistance for the theatre	8 130	8 128	7 217
Job creation	1 137	1 137	1 266
Regional action	2 470	2 465	2 594
Support for performing and visual environment arts	5 480	5 480	5 685
Support and promotion of the film industry	12 475	12 450	10 579
Other	11 461	9 978	7 699
Individuals			
Assistance to artists and other creative endeavours	5 050	5 037	5 347
Restoration of historic buildings	1 006	1 006	1 474
Government Enterprises and Agencies			
Bibliothèque nationale du Québec	9 186	8 934	8 411
Commission de reconnaissance des associations d'artistes	655	377	377
Institut québécois du cinéma	345	345	330
Institut québécois de recherche sur la culture	2 253	2 253	1 714
Musée d'Art contemporain de Montréal	4 174	4 174	4 025
Musée de la Civilisation	25 421	25 421	25 135
Musée du Québec	8 963	8 963	7 131
Société générale des industries culturelles (administrative expenses)	4 444	4 444	3 155
Société du Grand Théâtre de Québec	6 029	6 029	3 927
Société de la Place des Arts de Montréal	13 529	13 529	10 149
Total	201 775	199 170	183 307

AFFAIRES CULTURELLES
List of suppliers and beneficiaries by category

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1. **Wages, Salaries and Allowances: $32 636 509**
2. **Other Remuneration: 5 636 717**

$38 273 226

Including $4 486 197 for 64 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 155 941.

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3. **Transport and Communication Services: $3 239 681**

Communication services fund, 129 709; Telecommunications services fund, 1 039 304; Inter-Voyage, 143 909.

ACCOUNTS UNDER $35 000: 1 926 759.

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4. **Professional, Administrative and Other Services: $4 416 721**

Brière Jules, 64 017; Les consultants cogitour Inc, 189 363; Ethnotech Inc, 51 300; Fund of the Bureau de la statistique du Québec, 54 159; Computer services fund, 190 069; Fox Francis et Martineau Walker, 56 279; Groupe DMR Inc, 221 818; Groupe Multi Reso, 35 000; Inter-Voyage Inc, 38 729; L.G.S. conseillers en informatique Inc, 43 815; Samson, Belair, Deloitte et Touche, 99 882; Secor Inc, 78 750; Société immobilière du Québec, 210 960; Tact, 144 253; Thibault Pierre, 98 971; Vincent Talbot consultant Inc., 54 891.

ACCOUNTS UNDER $35 000: 2 784 465.

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5. **Maintenance and Repairs: $547 598**

Office machines maintenance and repair fund, 41 568; Computer services fund, 41 242; Société immobilière du Québec, 179 496.

ACCOUNTS UNDER $35 000: 285 292.

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6. **Rent: $16 195 448**

Revolving fund of the Service aérien gouvernemental, 48 181; Computer services fund, 37 258; Micro location C.S.R. Inc., 104 266; Savin Canada Inc., 105 421; Société immobilière du Québec, 15 656 354.

ACCOUNTS UNDER $35 000: 243 968.

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7. Supplies and Materials: $1 661 568

Supplies and furnishings fund, 176 388; Government documents reproduction fund, 287 257; Formules d'affaires data, 237 017; Imprimerie Bourg-Royal Inc., 38 094.

ACCOUNTS UNDER $35 000: 922 812.

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8. Machinery and Equipment: $1 312 619

Computertime, 52 108; Epson Canada Ltée, 48 781; Supplies and furnishings fund, 133 920; Hewlett Packard Canada Ltée, 42 768; OE Inc., 106 056; Philips electronics Ltée, 268 231; Rousseau Métal Inc., 106 002; Les Vidéodisques formatek Inc., 37 026.

ACCOUNTS UNDER $35 000: 517 727.

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10. Transfer Payments: $199 170 000

.Assistance for the propagation of books, plastic arts, singing and records: $4 778 538

Cassatti, 20 000; Centre d'animation et diffusion des arts visuels, 25 000; Collège Marie Victorin, 65 000; CONSEILS: francophone de la chanson, 45 000, de la peinture du Québec, 20 580; Diffusion Parallèle Inc., 25 000; DISQUES: Audiogrammes Inc., 305 000, Justin Time Inc., 20 000, Passeport Inc., 43 500, Star Inc., 125 000; Écrits des Forges Inc., 67 698; ÉDITIONS: Anne Sigier Inc., 27 584, Broquet, 38 994, Chouette (1987) Inc., 23 166, de la Courte Échelle Inc., 98 750, Doberman-yppan, 23 612, Fides, 64 050, FM Inc., 20 000, Guernica, 22 014, Héritage Inc., 49 920, de l'Hexagone Enr., 72 965, Hurtubise HMH Ltée, 20 000, internationales Alain Stanké, 43 850, JCL Inc., 26 481, Léila Enr., 25 000, Libre Expression Ltée, 43 250, du méridien, 55 700, Michel Quintin, 65 604, Mortagne, 51 937, Musicales A.G.M. Ltée, 24 000, du noroit, 31 486, paulines, 49 290, Pierre Tisseyre, 75 257, du préambule, 43 822, Québec Amérique Inc., 123 550, Saint-Martin, 27 769, Triptyque, 44 176; GALERIES: Chantal Boulanger, 26 445, Christiane Chassay, 28 550, Frédéric Palardy Enr., 20 560, graff, 36 950, Madeleine Lacerte Inc., 30 487; Gestion l'Étrange Inc., 20 000; Herbes rouges, 28 856; Leméac éditeur, 66 265; Livres toundra, 47 085; Littérature de l'Oreille Enr., 24 500; Louise Courteau éditrice, 58 939; Maison de Disques Isba Inc., 20 000; Michel Tétrault art contemporain, 24 898; Musi-art, 147 000; Musique Lavoie Rancourt & Fils Inc., 25 000; Prodat, 20 000; PRODUCTIONS: avanti-plus, 147 000, Guy Cloutier Inc., 64 000, Michel Gendron, 35 000, Novita Ltée, 42 000, Paul Tanguay Inc., 25 000, Pierre Tremblay Inc., 60 000; Revue d'art contemporain parachute, 20 000; SALONS DU LIVRE: Abitibi-Témiscamingue, 38 000, Côte-Nord, 35 000, Estrie (S.L.E.) Inc., 50 000, Montréal Inc., 70 000, Outaouais Inc., 60 000, Québec, 76 000, Rimouski Inc., 35 000, Saguenay Lac-Saint-Jean Inc., 45 000, Trois-Rivières Inc., 35 000; Société de mise en marché des métiers d'art, 135 000; Sogides Ltée, 68 214; Spectra-Scène Ltée, 20 000; Studio Selecson Inc., 20 000; VLB éditeur, 92 679; Vu centre d'animation et de diffusion de la photographie, 22 000; XYZ éditeur, 21 561.

ACCOUNTS UNDER $20 000: 867 544.

.Assistance for training: $2 734 500

Atelier de danse moderne de Montréal Inc., 180 000; Centre d'arts Orford, 345 000; ÉCOLES: nationale de cirque, 230 000, nationale de théâtre, 265 000, Supérieure de Danse du Québec Inc., 1 089 500; Orchestre des jeunes du Québec, 625 000.

.Assistance for music and dancing: $10 714 700

ACADÉMIES: de Ballet du Saguenay Inc., 30 000, de danse de l'Outaouais, 30 000, de musique de Québec, 51 000; Association pour la création et la recherche électronique, 28 500; Atelier de Musique de Jonquière Inc., 26 800; Ballets jazz de Montréal, 325 000; CAMPS MUSICAUX: Asbestos Inc., 32 500, Lac-Saint-Jean, 25 000, Lanaudière Inc., 40 000, Laurentides Inc., 44 000; CENTRES: musical cammac, 21 000, musical en sol mineur, 23 400, musique et de danse de Val d'Or, 23 400; Cercle Vertueux Enr., 25 000; Chants libres, 25 000; Concerts Symphoniques de Sherbrooke Inc., 42 000; Concours de Musique du Québec Inc., 52 000; Corporation de l'Opéra de Québec Inc., 440 000; DANSES: cité, 60 000, Lab Pildowi Inc., 22 000, trielle, 57 000; Domaine Forget de Charlevoix Inc., 123 400; ÉCOLES DE MUSIQUE: Côte-Nord Inc., 32 000, Lanaudière, 35 000, Matane, 27 000, Mi La Ré Sol Inc., 21 000, Outaouais, 24 000, Populaire de Musique du Bas-Saint-Laurent Inc., 31 500, de Sept-Îles, 30 000, Supérieur de danse du Québec Inc., 150 000; ENSEMBLES: amati, 31 000, Anonymus Inc., 65 000, Arion Inc., 20 000, Cantabile de Montréal Inc., 75 000, Folklorique Mackinaw Inc., 40 000, vocal Tudor, 50 000; FONDATIONS: danse Margie Gillis, 45 000, Jean-Pierre Perreault, 134 450; Formation de danse Howard Richard, 20 000; Fortier danse-création, 30 000; Grands ballets canadiens, 830 000; Groupe Dansepartout Inc., 182 900; Jocelyne Montpetit danse, 20 000; Les Sortilèges, 75 000; Lock-Danseurs Inc., 225 000; Marie Chouinard MC2 extase, 53 000; Montanaro danse, 40 000; Montréal danse, 150 000; Musique Richard Gendreau Inc., 50 000; Musiquetterie, 21 000; Musitechnic Inc., 50 000; Nouvel ensemble moderne, 40 000; Opéra de Montréal (1980) Inc., 1 570 000; ORCHESTRES: baroque de Montréal, 22 000, métropolitain, 330 000; ORCHESTRES DE CHAMBRE: Hull, 31 000, I musici de Montréal, 150 000, McGill, 50 000; ORCHESTRES SYMPHONIQUES: de Laval (1984) Inc., 40 500, Montérégie Inc., 50 000, Montréal, 1 325 000, Québec, 1 320 000, Saguenay-Lac-Saint-Jean Inc., 61 000, Trois-Rivières Inc., 91 000; O'vertigo danse, 180 550; Petits chanteurs du Mont-Royal, 23 500; Petits chanteurs de Trois-Rivières Inc., 22 000; Petits violons, 42 000; Productions les Gros Becs Inc., 34 600; Regroupement des professionnels de la danse du Québec, 45 200; SOCIÉTÉS: des mélomanes de l'Abitibi-Témiscamingue, 30 000, musicale le mouvement Vivaldi, 46 000, de musique contemporaine du Québec, 65 000; Studio de musique ancienne de Montréal, 35 000; Sursaut, 44 000; Tangente Inc., 76 000; Tuyo, 25 000; les Violons du Roy, 65 000.

ACCOUNTS UNDER $20 000: 795 500.

.Assistance for the improvement of cultural facilities and the enhancement of our heritage: $18 760 855

Administration régionale crie, 65 000; Aubergine de la macédoine du Québec Inc., 20 000; Augustines de la miséricorde de Jésus, 34 000; BIBLIOTHÈQUES CENTRALES DE PRÊT: Abitibi-Témiscamingue, 131 800, Gaspésie-Îles-de-la-Madeleine, 468 000, des Laurentides Inc., 237 290, de la Mauricie, 325 735, de la Montérégie, 95 000, Outaouais, 108 700, des Portages, 488 600, de la région de Québec, 160 800; Bibliothèque commémorative Pettes, 110 000; Caisse populaire Notre-Dame de Québec, 27 804; CAMPS MUSICAUX: des Laurentides Inc., 109 890, Saint-Alexandre Inc., 260 000; CENTRES: d'Interprétation Industrielle du Centre de la Mauricie Inc., 40 000, d'interprétation de la Métabetchouane, 27 476, de valorisation du patrimoine vivant, 25 000; Cinémathèque québécoise, 30 000; Collège Sainte-Anne-de-la-Pocatière, 280 800; Comi-Art Maniwaki Inc., 114 575; COMITÉS: du Centre Socio-Culturel du Manoir le Boutillier Inc., 43 000, du Patrimoine de la Maison Lamontagne Inc., 41 000; Communauté urbaine de Montréal (service de la trésorie), 76 700; Compagnie de Quat-Sous Inc., 80 000; Conseil des monuments et sites du Québec, 41 500; Coopérative des artisans et commerçants du quartier Petit-Champlain, 36 795; CORPORATIONS: des capucins, 27 773, du Centre Culturel Drummondville Inc., 141 400, du château Logue, 60 000, de développement et promotion site phare de Pointe-des-Monts, 35 000, de développement touristique Bonaventure, 245 000, de la gare Montebello, 81 300, implanthéâtre, 26 000, du moulin seigneurial de Pointe-du-Lac, 21 195, les Patriotes du Pays Inc., 60 000, touristique de la seigneurie Des Aulnaies, 35 000, du vieux moulin Marcoux de Pont-Rouge, 62 100, du vieux moulin d'Ulverton, 30 000, au Vieux Treuil Inc, 50 000; Croisière sur le Fleuve RC Inc., 108 270; École nationale de théâtre, 153 000; Éditions continuité, 20 000; FABRIQUES: de Cap-Santé, 21 922, de l'Islet-sur-Mer, 24 000, de la paroisse Notre-Dame-de-Montréal, 33 355, de la paroisse de la Purification, 26 490, de la paroisse Sainte-Famille, 49 360, de la paroisse Saint-Patrick, 29 868, de la Présentation, 93 767, de Saint-Joseph-de-Beauce, 33 185; Fédération des sociétés d'histoire du Québec, 25 000; FONDATIONS: des amis du vieux presbytère de Batiscan, 27 708, Bagatelle Inc., 32 000, du Théâtre du Nouveau-Monde Inc., 131 000; Goélette Marie-Clarisse Inc., 29 779; GROUPES: cytren, 20 000, océan, 24 852; Immeubles Dalhousie Enr., 86 794; Institut Culturel Avataq Inc., 99 200; Magasins Château du Canada Ltée, 26 706; Messieurs de Saint-Sulpice, 242 903; Mobilier International Inc., 20 279; MUNICIPALITÉS: Antoine Labelle, 30 000, Authier, 36 894, Blanc-Sablon, 36 900, Côte-de-Beaupré, 67 800, Haute-Côte-Nord, 25 900, Havre Saint-Pierre, 37 000,

Île d'Anticosti, 35 000, Île d'Orléans, 40 000, Jardins de Napierville, 50 939, L'Assomption, 20 000, Lac Drolet, 58 400, L'Islet, 33 000, Nicolet-Sud, 23 000, Paspébiac, 80 000, Pontiac, 63 000, Rapide-Danseur, sd, 20 948, Rouyn-Noranda, 39 511, Sullivan, 110 000, Témiscamingue, 20 172; Musée d'histoire d'ethnographie & art religieux, 200 000; Nouvelle Compagnie Théâtrale Inc., 145 000; PAROISSES: Saint-Esprit, 50 000, Saint-Joachim, 144 230, Saint-Laurent, Î.O., 50 000, Saint-Louis-de-l'Isle-aux-Coudres, 32 400, Saint-Paul-de-l'Île-aux-Noix, 40 000; PRODUCTIONS: réalisations indépendantes de Montréal, 194 800, Specta Inc., 37 500; Restaurant La Caravelle, 30 008; Séminaire de Québec, 118 969; SOCIÉTÉS: en Commandite les Jardins d'Youville Ltée, 105 569, en commandite Tristan, 35 774, de gestion de la pulperie de Chicoutimi, 28 200, historique et culturelle d'East-Broughton, 37 500, d'Histoire et d'Archéologie de Témiscouata Inc., 39 000, du théâtre Capitol, 25 062; THÉÂTRES: des confettis, 25 000, Expérimental des Femmes Inc., 39 752, de la Marmaille Inc., 213 973, petit à petit, 30 000; Université de Montréal (département d'anthropologie), 22 000; Vieux clocher de Magog, 62 300; VILLAGES: Angliers, 144 965, Chute-aux-Outardes, 27 000, Melocheville, 70 000, Tadoussac, 20 000; VILLES: Beauport, 70 000, Bécancour, 54 590, Berthierville, 30 200, Boucherville, 31 984, Cap-Rouge, 82 000, Charlesbourg, 75 000, Dunham, 205 100, Fermont, 56 300, Lasalle, 69 900, La Sarre, 25 000, Laval, 25 000, Lennoxville, 38 000, Longueuil, 590 625, Montmagny, 21 376, Montréal, 3 525 000, New Richmond, 300 000, Percé, 125 530, Québec, 200 000, Rivière-du-Loup, 300 000, Rouyn-Noranda, 25 479, Sainte-Anne-des-Monts, 245 000, Saint-Eustache, 31 857, Saint-Pierre, 110 400, Shawinigan, 938 000, Sherbroooke, 65 000, Sillery, 73 000, Terrebonne, 120 000, Tracy, 208 070, Trois-Rivières, 83 330, Val d'Or, 32 862.

ACCOUNTS UNDER $20 000: 2 491 115.

.Assistance for the implementation and improvement of cultural facilities: $7 292 238

Bibliothèque centrale de prêt de la Mauricie, 85 975; Bibliothèque Memphrémagog Inc., 133 235; BIBLIOTHÈQUES MUNICIPALES: Lachenaie, 150 000, Lac-Mégantic, 91 657, Sainte-Anne-des-Monts, 79 820, Sainte-Catherine, 109 440, Saint-Jean-Chrysostome, 194 497, Saint-Louis-de-France, 120 995, Saint-Rémi, 155 831; Centre canadien d'architecture, 734 095; Cinémathèque québécoise, 306 329; Cité Côte-Saint-Luc, 137 115; Coopérative des travailleuses et travailleurs de théâtre des Bois-Francs, 67 631; CORPORATIONS: implanthéâtre, 85 224, municipale de la paroisse Saint-Louis-de-France, 48 926, de la salle Albert-Rousseau, 154 019; Domaine Forget de Charlevoix Inc., 100 756; École Supérieure de Danse du Québec Inc., 77 193; Festival d'été de Lanaudière, 179 055; Fondation du grand chapiteau, 219 941; Institut canadien de Québec (bibliothèque centrale), 125 006; Musée des Sept-Îles Inc., 261 205; SANS DÉSIGNATIONS: Cap Saint-Ignace, 22 725, Le Bic, 71 658, Paspébiac, 65 348, Sainte-Brigitte-de-Laval, 25 666, Sainte-Catherine-de-la-Jacques-Cartier, 29 089, Sainte-Claire, 20 095, Saint-Henri, 27 276; SOCIÉTÉS: d'habitation et de développement de Montréal, 273 742, immobilière du patrimoine architectural de Montréal (SIMPA), 83 508; Stoneham-et-Tewkesbury (Cantons-Unis), 37 929; Université de Sherbrooke (service des finances), 130 382; VILLAGES: Melocheville, 135 706, Saint-Basile-Sud, 20 801; VILLES: Beaconsfield, 21 686, Beauport, 39 358, Beaupré, 24 334, Charlesbourg, 101 820, Chicoutimi, 122 115, Deux-Montagnes, 21 010, Drummondville, 104 854, Granby, 128 764, La Baie, 122 314, La Sarre, 112 590, Laval, 369 692, Mont-Joli, 67 530, Québec, 22 885, Rouyn-Noranda, 165 215, Saint-David-de-L'Auberivière, 25 680, Sainte-Anne-des-Plaines, 36 185, Saint-Jérôme, 258 570, Saint-Luc, 62 181, Saint-Nicolas, 37 280, Sillery, 140 426, Trois-Rivières, 459 618, Val-Bélair, 75 232, Val-d'Or, 86 261.

ACCOUNTS UNDER $20 000: 124 768.

.Assistance for the operation of central libraries and specialized libraries: $7 816 100

Asted (Association pour l'Avancement des Sciences Techniques et de la Documentation Inc), 39 000; BIBLIOTHÈQUES CENTRALES DE PRÊT: Abitibi-Témiscamingue, 618 000, Côte-Nord, 481 700, Estrie, 444 100, Gaspésie-Îles-de-la-Madeleine, 538 500, Laurentides Inc., 607 700, Mauricie, 1 102 500, Montérégie Inc., 796 900, Outaouais, 612 000, Portages, 637 700, Région de Québec, 892 200, Saguenay-Lac-Saint-Jean, 489 800; Magnétothèque, 340 000; Regroupement des bibliothèques centrales de prêt du Québec, 216 000.

.Assistance for the operation of public libraries: $14 262 499

Association des directeurs de bibliothèques publiques, 60 500; BIBLIOTHÈQUES INTER-MUNICIPALES: Dorion-Vaudreuil, 23 375, Pierrefonds-Dollard-des-Ormeaux, 290 971; BIBLIOTHÈQUES MUNICIPALES: Alma, 52 153, Amos, 32 990, Anjou, 116 530, Aylmer, 61 242, Baie Comeau, 57 108, Beaconsfield, 113 643, Beauport, 45 724, Bécancour, 31 274, Beloeil, 29 274, Blainville, 99 170, Boucherville, 229 195, Brossard, 204 383, Buckingham, 29 968, Candiac, 39 295, Cap-de-la-Madeleine, 67 453, Chambly, 26 953, Charlesbourg, 106 101, Charny, 40 178, Châteauguay-Centre, 78 190, Chibougamau, 20 789, Chicoutimi, 55 968, Côte-Saint-Luc, 331 437, Deux-Montagnes, 25 001, Dorval, 92 726, Drummondville, 102 217, Gatineau, 100 209, Granby, 104 538, Grand-Mère, 32 522, Greenfield Park, 40 915, Hull (Maison du citoyen), 211 875, Île-Bizard, 36 674, Jonquière, 110 848, Kirkland, 103 235, Lachine, 86 594, Lachute, 26 090, La Prairie, 47 510, Lasalle, 211 898, La Tuque, 26 605, Laval, 1 520 415, Le Gardeur, 26 889, Lévis, 52 335, Longueuil, 377 220, Loretteville, 20 115, Mascouche, 59 961, Matane, 28 155, Mercier, 32 709, Mirabel, 46 689, Montréal, 3 037 088, Montréal-Est, 28 810, Montréal-Nord, 248 349, Mont-Royal, 131 928, Mont-Saint-Hilaire, 21 528, Outremont, 57 859, Pointe-Claire, 234 322, Port-Cartier, 29 765, Québec, 630 602, Repentigny, 190 349, Rimouski, 69 046, Rivière-du-Loup, 39 581, Roberval, 22 031, Rosemère, 42 135, Rouyn-Noranda, 60 345, Roxboro, 31 608, Saint-Antoine, 29 176, Saint-Augustin, 22 867, Saint-Basile-le-Grand, 32 331, Saint-Bruno-de-Montarville, 49 936, Sainte-Anne-des-Plaines, 30 884, Saint-Eustache, 123 631, Sainte-Foy, 120 030, Sainte-Julie, 54 875, Sainte-Thérèse, 71 118, Saint-Félicien, 27 416, Saint-Hubert, 196 663, Saint-Jean, 103 781, Saint-Jérôme, 59 303, Saint-Lambert, 80 490, Saint-Laurent, 209 453, Saint-Léonard, 306 190, Saint-Luc, 40 643, Saint-Romuald, 27 580, Salaberry-de-Valleyfield, 52 384, Sept-Iles, 80 872, Shawinigan, 54 214, Sherbrooke, 122 025, Sillery, 51 884, Sorel, 53 599, Terrebonne, 171 380, Thetford-Mines, 30 690, Tracy, 23 117, Trois-Rivières, 102 930, Trois-Rivières-Ouest, 22 951, Val-Bélair, 49 048, Val-d'Or, 46 639, Varennes, 24 318, Verdun, 130 137, Victoriaville, 25 307, Westmount, 200 249; BIBLIOTHÈQUES PUBLIQUES: Boisbriand, 177 443, Joliette, 55 723, La Baie, 58 837, Saint-Constant, 22 345, Saint-Hyacinthe, 82 272.

ACCOUNTS UNDER $20 000: 394 613.

.Assistance for the theatre: $8 127 961

Aire de Jeu Inc., 23 000; ATELIERS: studio kaléidoscope, 25 000, de théâtre le frou-frou de Chicoutimi, 22 000; Aubergine de la Macédoine du Québec Inc., 72 500; Carbonne 14, 180 000; Carré-théâtre du Vieux-Longueuil, 30 000; Centre de Théâtre d'Aujourd'hui Inc., 255 000; COMPAGNIES: Jean Duceppe 1975 Inc., 485 000, de Quat-Sous Inc., 249 650, de Théâtre le Caroussel Inc., 135 000; Conseil québécois du théâtre, 25 000; Coopérative des travailleuses et des travailleurs de théâtre des Bois-Francs, 147 300; Dynamo théâtre circus, 75 000; FONDATIONS: centaur pour les arts d'interprétation, 238 000, du Théâtre du Nouveau Monde Inc., 550 000; Geordie Productions Inc., 65 000; la Grosse valise coopérative de théâtre (Lanaudière), 39 300; GROUPES: Dérives Urbaines Inc., 40 900, multidisciplinaire de Montréal, 30 000, de la Veillée Inc., 85 000; l'Illusion théâtre de marionnettes, 39 000; Imago, 30 000; Mime Omnibus Inc., 115 000; Momentum, 20 000; Nouveau Théâtre Expérimental Inc., 85 000; Nouvelle Compagnie Théâtrale Inc., 600 000; Ondinnok Inc., 22 000; la Poudrerie Inc., 40 200; PRODUCTIONS: Anne-Marie Provencher, 28 000, ma chère pauline, 35 000, recto-verso, 28 300, pour Enfants de Québec Inc., 109 000; Propulsion-scène, 27 800; La Rubrique Inc., 25 000; Société Culturelle du Lys Inc., 97 500; THÉÂTRES: des Amis de Chiffons Inc., 45 000, de l'Arrière-Scène Inc., 95 000, l'Avant-Pays Inc., 90 000, blanc, 30 000, du Bois de Coulonge Inc., 200 000, de la bordée, 124 500, de Carton Inc., 115 000, des confettis, 75 000, de la Crique Inc., 20 000, du double signe, 40 000, Entre Chien et Loup Inc., 46 700, Expérimental des Femmes Inc., 126 000, les Gens d'en Bas Inc., 90 500, il va sans dire, 28 000, de la ligue nationale d'improvisation, 25 000, de la Manufacture Inc., 131 000, de la Marmaille Inc., 150 000, niveau parking, 50 000, de l'Oeil Inc., 95 000, de l'Opsis Inc., 46 000, petit à petit, 115 000, Populaire du Québec Inc., 340 000, de Quartier Inc., 95 000, de la Rallonge Inc., 75 000, du rideau vert, 335 000, Repère Inc., 106 000, Sans Fil (TSF) Inc., 150 000, du Sang Neuf Inc., 108 000, sans détour, 32 500, du Trident Inc., 516 961, ubu, 80 000, "1 000 Tours" Inc., 34 000; The Black Theatre Workshop Inc., 32 000; Troupe la Chant'Amuse Inc., 20 000; Youtheatre Inc., 63 650; les Zybrides, 45 000.

ACCOUNTS UNDER $20 000: 282 700.

.Assistance to artists and other creative endeavours: $5 037 524

Danielle April, 20 000; Céline Baril, 20 000; Dominique Blain, 25 000; Pierre Bourgault-Legros, 20 000; Eva Brandl, 25 000; Christian Calon, 30 000; Michel Campeau, 21 650; France Castel, 20 000; Andrea Davidson, 20 000; Jean-Marie Delavallée, 21 400; Marie Fabi, 20 000; Michel Garneau, 23 940; Raymond Gervais, 20 000; Denise Goyer, 20 000; Angela Grauerholz, 20 000; Clara Gutsche, 21 964; Louis Hains, 20 000; Pierre Harel, 25 000; Institut des métiers d'art CEGEP du Vieux-Montréal, 43 200; Francine Larivée, 23 000; Suzie Leblanc, 22 000; Jean-Denis Leduc, 30 000; Michel Lemieux, 25 000; Bersianki Louky, 29 565; Philippe Ménard, 20 000; Gilles Mihalcean, 25 000; Serge Murphy, 25 850; Jacques Poulin, 20 000; Louise Robert, 20 000; Reno Salvail, 20 000; Lee Saunders, 20 000; Jan Sterbak, 20 000; Université du Québec à Montréal, 22 600; Jean Vallières, 20 000; Christopher Wright, 20 000.

ACCOUNTS UNDER $20 000: 4 237 355.

.Assistance to museums and exhibition centres: $11 503 920

ASSOCIATIONS: canadienne de l'histoire ferroviaire, 155 755, des Marins de la Vallée du Saint-Laurent Inc., 208 650; Axe Néo 7, 60 740; CENTRES: d'animation et diffusion culturelle du Bas Saint-Laurent, 159 014, d'exposition de Val d'Or, 51 818, d'Exposition l'Imagier Inc., 56 340, d'Exposition de Mont-Laurier Inc., 50 037, d'exposition de Shawinigan, 49 537, d'exposition du vieux palais, 79 422; Château Dufresne Inc., 140 835; Comité des expositions artistiques de Rouyn-Noranda, 54 678; Commission des Loisirs de La Sarre Inc., 49 254; CORPORATIONS: du Centre Culturel de Drummondville Inc., 73 849, développement touristique de Bonaventure, 61 912, du musée régional de Rimouski, 148 249, écomusée de la Haute-Beauce, musée territoire, 87 360; Expression, Centre d'Exposition de Saint-Hyacinthe Inc., 65 000; Fondation du Musée Marsil de Saint-Lambert Inc., 58 262; GALERIES: d'art du centre culturel de l'université de Sherbrooke, 133 760, d'art du centre Saidye Bronfman, 85 071, d'Art de Matane Inc., 53 947, d'Art du Parc Inc., 68 606, du centre socio-culturel d'Amos, 49 832; Institut des Arts du Saguenay Inc., 82 261; MUSÉES: d'art de Joliette, 147 435, d'art de Saint-Laurent, 151 591, des arts et traditions populaires du Québec, 70 000, Beaulne Inc., 63 899, des beaux-arts de Montréal, 5 975 000, des Beaux-Arts de Sherbrooke Inc., 59 530, de Charlevoix, 119 843, du Château Ramezay, 79 875, David M. Stewart, 74 867, du Fjord, 65 855, François-Pilote, 56 422, d'histoire d'etnographie d'art religieux, 100 000, de Kamouraska Inc., 31 900, Louis-Hémon Inc., 60 500, McCord, 269 645, de la Mer Inc., 84 447, Pierre-Boucher Inc., 69 390, régional des mines de Malartic, 81 671, régional de Vaudreuil-Soulanges, 112 844, du Saguenay-Lac-Saint-Jean Inc., 147 634, du Séminaire de Sherbrooke Inc., 103 334, des Sept-Îles Inc., 127 500, des Ursulines de Québec, 77 941; Salle Augustin-Chénier Inc., 48 254; SOCIÉTÉS: d'histoire et d'archéologie de Pointe-Bleue, 113 679, d'histoire de Missisquoi, 41 451, Historique de la Gaspésie Inc., 156 031, historique d'Odanak, 37 968, historique de Stanstead, 28 940, minéralogique de la région de l'amiante (SOMIRA), 75 474, du Musée Laurier Inc., 51 987, du musée du Séminaire de Québec, 712 787.

ACCOUNTS UNDER $20 000: 22 037.

.Job creation: $1 132 312

.Government Enterprises and Agencies: $74 468 503

Bibliothèque nationale du Québec, 8 933 700; Commission de reconnaissance des associations d'artistes, 377 100; INSTITUTS: québécois du cinéma, 345 000, québécois de recherche sur la culture, 2 253 200; MUSÉES: d'Art contemporain de Montréal, 4 172 922, de la civilisation, 25 420 892, du Québec, 8 962 967; SOCIÉTÉS: générale des industries culturelles, 4 443 600, du Grand Théâtre de Québec, 6 029 079, de la Place des Arts de Montréal, 13 529 043.

ACCOUNTS UNDER $20 000: 1 000.

.Regional action: $2 465 185

Biblio-O-Coeur Inc., 20 500; Bibliothèque centrale de prêt de l'Outaouais, 25 000; Conférence des conseils régionaux de la culture, 54 650; CONSEILS: de la culture de l'Abitibi-Témiscamingue, 132 300, de la Culture Côte-Nord Inc., 131 775, de la culture de l'Est du Québec, 176 200, de la Culture de l'Estrie Inc., 126 000, de la Culture de Lanaudière Inc., 107 625, de la culture des Laurentides, 112 950, de la Culture de la Montérégie Inc., 160 675, de la culture de la région de Québec, 159 075, régional de la culture Mauricie/Bois-Francs, 133 875, régional de la culture de l'Outaouais, 121 200, régional de la culture du Saguenay, 136 000; Corporation Culturelle des Iles Inc., 25 000; Festival mondial de folklore (Drummond), 25 000; INSTITUTS: Culturel Avataq Inc., 158 000, éducatif et culturel Attikamek-Montagnais, 106 600; VILLES: Laval, 102 200, Montréal, 25 000, Québec (bureau des arts et culture), 100 000.

ACCOUNTS UNDER $20 000: 325 560.

.Restoration of historic buildings: $1 006 476

Jean Barré, 30 237; Gilles Béliveau, 61 733; Stéphane Bonneau, 42 706; Georges Coulombe, 59 391; Claude Gosselin, 32 038; Danielle Le Henaff, 29 103; Françoise Mayrand-Jussaume, 100 000; Jean-Paul Laflamme, 59 890; Tansen Oberoi, 26 766; Gilles Solange, 29 776; Joseph Zimmerman, 53 119.

ACCOUNTS UNDER $20 000: 481 717.

.Support for the performing arts and the visual environment: $5 480 151

Articule Inc., 27 500; Arts visuels de Lanaudière, 45 300; ASSOCIATIONS: coopérative de production en arts actuels "Obscure" de Québec, 42 600, des graveurs de l'atelier mille-feuilles, 32 100, Presse-Papier Inc., 51 520; ATELIERS: Circulaire Inc., 36 090, Communautaires d'en Bas Inc., 21 700, d'Estampe Sagamie Inc., 41 500, de l'Île Inc., 35 500, Papyrus Inc., 20 000, de Réalisation Graphique de Québec Inc., 43 500, Silex Inc., 29 210; Au bout de la 20, 27 100; Boréal Multimédia Inc., 34 450; CENTRES: des Arts Contemporains du Québec à Montréal Inc., 46 200, d'arts Orford, 30 000, du Copie-Art Inc., 22 000, de création et de diffusion de Longueuil, 20 000, Culturel de Joliette Inc., 66 750, Culturel de l'Université de Sherbrooke Inc., 125 480, d'information artexte, 35 000, de production daimon, 35 000; Circa, 21 400; Comi-Art Maniwaki Inc., 37 500; COMITÉS: Culturel Mégantic Inc., 27 200, de spectacle Baie-Comeau/Hauterive, 41 100; Compagnie azimut 96, 20 000; Coopérative de développement culturel de Chicoutimi, 72 870; CORPORATIONS: du centre d'art de Lévis, 22 000, du Centre Culturel de Drummondville Inc., 76 400, du centre culturel - Région de Rivière-du-Loup, 38 000, implanthéâtre, 145 000, de la Galerie Action Inc., 28 000, du Réseau des Diffuseurs de l'Outaouais Inc., 23 250, de la salle André-Mathieu, 55 000; Dazibao, centre d'animation et d'exposition photographique, 34 700; Domaine Forget de Charlevoix Inc., 40 000; Ensemble Anonymus Inc, 43 599; GALERIES: d'art du collège Edouard-Montpetit, 49 250, d'art du Collège Lionel-Groulx Inc., 27 000, du centre de la société culturelle de Saint-Lambert, 23 100, Optica Inc., 20 000, occurence, 34 910, Powerhouse Inc., 35 100, séquence, 38 000, Skol Inc., 26 500; Graff centre de conception graphique, 25 000; Grands ballets canadiens, 90 000; Groupement des Arts Visuels de Victoriaville Inc., 34 380; Haut 3ième impérial, 40 500; I musici de Montréal, 50 000; Initiascène, 22 570; Institut canadien de Québec (Bibliothèque centrale), 66 000; Jeunesses musicales du Canada, 158 000; La Chambre Blanche Inc., 46 900; Langage Plus Inc., 43 400; Le lieu centre en art actuel & les éditions intervention, 40 000; Loisirs de Granby Inc., 60 369; Maison Québécoise du Théâtre pour l'Enfance et la Jeunesse Inc., 240 000; Nouvelle Compagnie Théâtrale Inc., 25 000; Oboro-Goboro Inc., 29 400; Oeil de poisson, 40 500; P.R.I.M. Vidéo Inc., 35 500; PRODUCTIONS: Albert Inc., 84 000, de la Coulisse Inc., 41 370, Gros Becs Inc., 44 890, Specta Inc., 71 370, Traquen'art Inc., 20 000; Promotions Innu Nikamu Inc, 45 000; REGROUPEMENTS: des artistes des Cantons de l'Est (RACE), 56 600, de photographes "f", 28 600; RÉSEAUX: des diffuseurs de spectacles Laurentides-Lanaudières Inc., 45 975, des organisateurs de spectacles de l'Est du Québec Inc., 51 001; Salle Georges-Beaulieu, 41 000; Sapinart Inc., 24 070; SERVICES: de loisirs Alma, 23 008, socio-culturel de Mont-Laurier, 35 450; SOCIÉTÉS: des arts visuels de Laval, 30 800, de développement culturel de Terrebonne, 24 400, Pro-Musica Inc., 22 500; THÉATRES: confettis, 21 000, du cuivre, 53 970, expérimental des femmes, 41 500, Gens d'en Bas Inc., 20 000, gros mécano, 22 160,

de la Manufacture Inc., 34 000, Vieux clocher de Magog, 34 740; Valspec Inc., 58 770; Vidéographe Inc., 32 000; VILLES: Amos, 25 123, Shawinigan, 25 000, Val d'Or, 28 000; Vu centre d'animation et de diffusion de la photographie, 47 700.

ACCOUNTS UNDER $20 000: 1 450 256.

.Support and promotion of the film industry: $12 450 300

Cinémathèque québécoise, 1 335 000; Société générale des industries culturelles, 11 115 300.

.Research work: $1 159 906

CENTRES: de formation textile de l'Est du Québec, 118 215, des métiers du cuir de Montréal, 77 500, des Métiers du Verre du Québec Inc., 113 450, de poterie et céramique Bon Secours, 75 000, de recherche et de design en impression textile de Montréal, 200 000; Corporation du moulin De la Chevrotière, 75 175; ÉCOLES: atelier construction textile de Montréal, 105 900, atelier de formation en sculpture sur bois de Saint-Jean-Port-Joli, 75 000, de joaillerie et de métaux de Montréal, 100 000, de Lutherie Artistique du Noroit Inc., 128 091; Maison du Potier Enr., 91 575.

.Other: $9 978 332

Les Amis de l'Art Inc., 50 000; Annuelle des Professionnels des Industries de l'Image et du Son (A.P.I.I.S.) Inc., 30 000; Archives du séminaire de Trois-Rivières, 21 753; Aria, 22 000; ASSOCIATIONS: Canadienne de Radio & Télévision de Langue Française Inc., 37 500, coopérative de production en arts actuel, 21 000, du disque et de l'industrie du spectacle québécois, 125 000, des éditeurs, 235 000, des éditeurs de périodiques culturels, 54 000, des galeries d'art contemporain de Montréal, 35 000, des libraires du Québec, 32 000, des Orchestres de Jeunes du Québec Inc., 20 000, des organismes musicaux du Québec, 25 000, des professionnels des arts de la scène du Québec, 20 000, québécoise des éditeurs d'images, 43 000, des réalisateurs et réalisatrices de film du Québec, 55 000; Biennale Nationale de Céramique Inc., 35 000; Bottine souriante, 20 000; Cahiers de Théâtre Jeu Inc., 38 000; Caphan, 33 500; Carbonne 14, 112 990; Gilles Carle, 30 000; CENTRES: d'essai des auteurs dramatiques, 107 000, international d'art contemporain de Montréal, 100 000, d'interprétation l'héritage britanique Gaspésie, 24 500, de musique canadienne du Québec, 77 500, de valorisation du patrimoine vivant, 27 000; Cité des arts et des nouvelles technologies de Montréal, 50 000; Commerce international des arts de la scène, 90 000; Communication-jeunesse, 65 000; Concours international de musique de Montréal, 65 000; Conférence des associations des créateurs et créatrices du Québec, 40 000; CONSEILS: des Arts Textiles du Québec Inc., 37 500, des métiers d'art du Québec, 818 000, de la peinture du Québec, 56 050, québécois de l'estampe, 55 900, québécois du théâtre, 100 000, de la sculpture du Québec, 96 900; Corporation du centre d'art de Baie Saint-Paul, 45 000; Dynamo-théâtre circus, 80 000; Écho-centre d'expérimentation et de développement des technologies multimédias, 20 000; Écran humain, 40 000; Événements majeurs en arts visuels du Québec, 35 000; Festi Jazz de Rimouski Inc., 20 000; FESTIVALS: de la chanson de Granby, 90 000, d'été international de Québec, 407 500, international de jazz de Montréal, 195 000, International de Lanaudière Inc., 294 800, international de musique actuelle de Victoriaville, 60 000, international de musique de Montréal, 50 000, International de Nouvelle Danse Inc., 90 000, international rock de Montréal, 50 000, juste pour rire, 200 000, mondial de folklore (Drummond), 25 000, Montréal musiques actuelles 1990, 75 000, de théâtre des Amériques, 150 000, théâtres des jeunes publics Québec, 60 000; FONDATIONS: Les Forges Inc., 45 000, Lionel Groulx, 35 750; Forum vidéo de Montréal, 40 000; Francofolies de Montréal, 50 000; Michel Goulet, 30 000; Groupe Nexus Inc., 27 600; Icom 1992 - Québec Maison Chevalier, 70 000; I musici de Montréal, 43 000; Institut Nationale de l'Image et du Son Inc., 50 000; Inter, 25 000; Les arts et la ville, 25 000; Lettres québécoisses, 43 500; Andrée Maillet, 30 000; Michel Cloutier international, 30 000; Michel Lemieux musique performance, 28 000; Momentum, 21 309; Montréal, ville, 145 383; Musi-art, 26 000; Nuit blanche, 45 500; Office des communications sociales, 40 000; Organisme de conférence pour l'industrie du disque et de la radio, 90 000; Parachute, 38 000; Petite Fanfare Ltée, 50 000; Plawright's Workshop, 32 500; PRODUCTIONS: avanti-plus, 36 000, Chocolat Show Inc., 20 000, du Cirque du Soleil Inc., 350 000; Quinzaine internationale du théâtre, 135 000; REGROUPEMENTS: de centres d'artistes autégérés du Québec, 37 000, des Professionnels de la Danse du Québec Inc., 100 000; Rideau Inc., 210 000; Joseph Rouleau, 30 000; Semaine mondiale de la marionnette du Québec, 50 000; SOCIÉTÉS: archives historiques de la région de l'amiante, 35 000, des auteurs recherchistes documentalistes et compositeurs, 66 740, cré-axion II, 36 000, des Graphistes du Québec Inc., 48 500, d'histoire de Sherbrooke, 25 000, historique de la Côte-du-Sud, 20 000, Historique de la Gaspésie Inc., 20 000, historique du Saguenay, 35 733, du musée du séminaire de Québec, 20 000, des musées québécois, 119 425, professionnelle des auteurs et des compositeurs du Québec, 65 000, québécoise de la tapisserie contemporaine, 35 000, Saint-Jean-Baptiste de Montréal, 250 000; Specta-Scène Ltée, 20 370; Spirale, 25 500; THÉATRES: de Carton Inc., 59 000, Repère Inc., 53 495, Ubu Inc., 23 000; Union des écrivaines et écrivains québécois, 150 675; Vie des arts, 51 000; Violons du Roy, 35 176; Vox populi "collectif de communication de Montréal", 25 000.

ACCOUNTS UNDER $20 000: 1 835 783.

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11. Other Expenditures: $77 091

Parent Charles Simon Napoléon, 45 000.

ACCOUNTS UNDER $35 000: 32 091.

AFFAIRES INTERNATIONALES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous revenue		
Sale of goods and services		
Recovery from third parties	189	153
Miscellaneous	6	17
	195	170
Interest		
Miscellaneous	11	85
Recovery		
Prior years' expenditures	775	334
Prior years' subsidies	66	7
Miscellaneous		1
	841	342
	1 047	597
Total Own-source Revenue	1 047	597
Government of Canada Transfers		
Other programs		
International cooperation	2 741	1 650
Total Government of Canada Transfers	2 741	1 650
Total Revenue	3 788	2 247

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-30

INTERNATIONAL AFFAIRS PROMOTION AND DEVELOPMENT

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration and Administrative Support Statutory (1)	25 225 408	16 1	24 063 407	10 892	2 135	3 465 407	959
2. Representation Abroad	43 834	707	41 885	10 516	13 793	4 534	1 128
3. Development of Bilateral and Multilateral Relations	31 488	151	28 784	9 721	516	4 872	1 119
4. Office Franco-Québécois pour la Jeunesse	2 350		2 350				
5. Coordination of International Affairs	4 155	8	3 798	2 458		188	914
TOTAL	107 460	883	101 287	33 587	16 444	13 466	4 120

(1) Executive Power Act, R.S.Q., c. E-18.

TOTAL FOR THE PROGRAM

Voted Statutory	107 052 408	882 1	100 880 407	33 587	16 444	13 059 407	4 120
	107 460	883	101 287	33 587	16 444	13 466	4 120

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	50 031	34 026

The objective of this program is to plan, organize and direct the Government's action in other countries as well as that of its departments and agencies.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	
241	4 174	937	176	64					807		4	209
2 587	5 952	1 165	276	354				2	1 448	101	29	
32	118	310		1								12 095
												2 350
	3	50										185
2 860	10 247	2 462	452	419				2	2 255	101	33	14 839
2 860	10 247	2 462	452	419				2	2 255	101	33	14 339
2 860	10 247	2 462	452	419				2	2 255	101	33	14 839

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	2 391	14 839

AFFAIRES INTERNATIONALES
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Assistance for the promotion of exports	2 079	2 004	2 009
Scholarships and living allowances within the scope of cooperation programs	69	69	10
International relations and cooperation	257	181	139
Support for international marketing employment	1 494	926	1 141
Other	25	15	
Educational Institutions			
Scholarships and living allowances within the scope of cooperation programs	447	445	
International relations and cooperation	176	120	178
Other	18	18	428
Municipalities			
International relations and cooperation	76	67	40
Non-Profit Organizations			
Agence de coopération culturelle et technique	3 105	3 104	2 778
Scholarships and living allowances within the scope of cooperation programs	319	318	62
France-Québec agreement on television	685	684	610
Office Franco-Québécois pour la Jeunesse	2 353	2 353	1 869
International relations and cooperation	3 188	2 521	1 838
Other	726	723	509
Individuals			
Scholarships and living allowances within the scope of cooperation programs	770	743	386
International relations and cooperation	672	504	803
Other	60	44	305
Total	16 519	14 839	13 105

1. **Wages, Salaries and Allowances:** $33 586 670
2. **Other Remuneration:** 16 444 359

$50 031 029

Including $6 442 857 for 89 executives (deputy-ministers and managerial staff) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 112 086.

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3. Transport and Communication Services: $13 465 679

Banque Royale Diners Club, 2 494 231; Bombardier-Groupe Canadair, 119 627; Caractera Inc., 76 155; Everest Québec Inc., 38 546; FUNDS: communication services, 113 612, revolving fund of the Service aérien gouvernemental, 46 515, telecommunications services, 1 421 156; Interiveb 1981 Inc., 41 394; Montréal Aéroport Hilton, 54 141; SSID - Thailande, 83 382; Traductions B. & B. 1978 Ltée, 68 480; Petty cash, 3 126 383.

ACCOUNTS UNDER $35 000: 5 782 057.

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4. Professional, Administrative and Other Services: $4 119 031

Ackerson & Feldman, 40 600; Banque Royale Diners Club, 161 048; Château Frontenac, 41 205; FUNDS: of the Bureau de la statistique du Québec, 108 535, computer services, 66 691; Groupe C.G.I. Inc., 41 036; Christian Hardy, 48 317; Ligue des droits et libertés, 41 277; Projet AIFF/Rwanda, 74 213; Projet DADR - Zaire, 98 660; Prosig Informatique Inc., 57 873; Setym International Inc., 69 899; Jean-Claude Simard, 46 831; Steptoe & Johnson Attorneys at Law, 516 547; Jack H. Warren, 124 412; Petty cash, 1 049 684.

ACCOUNTS UNDER $35 000: 1 532 203.

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5. Maintenance and Repairs: $2 860 079

Centre de réparation d'ordinateur I.C. Logic, 118 561; Petty cash, 2 588 159.

ACCOUNTS UNDER $35 000: 153 359.

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6. Rent: $10 248 787

Receveur général du Canada (Ministère des affaires extérieures), 580 946; Savin Canada Inc., 82 455; Société immobilière du Québec, 4 041 096; Velasco de Sanchez - Mejorada Sra Carmen, 37 063; Petty cash, 5 280 294.

ACCOUNTS UNDER $35 000: 226 933.

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7. Supplies and Materials: $2 463 259

Supplies and furnishings fund, 139 927; Government documents reproduction fund, 175 687; Papeteries J.B. Rolland Ltée, 35 371; Projet DADR-Zaïre, 46 146; Société immobilière du Québec, 102 763; SSID-Thaïlande, 72 703; Petty cash, 1 481 354.

ACCOUNTS UNDER $35 000: 409 308.

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8. Machinery and Equipment: $2 707 671

Epson Canada Ltée, 146 392; Supplies and furnishings fund, 185 566; Hewlett Packard Canada Ltée, 147 339; Ogivar Technologies Inc., 140 512; Olivetti Canada Ltée, 301 812; Systèmes Tella Inc., 147 342; Petty cash, 1 403 772.

ACCOUNTS UNDER $35 000: 234 936.

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9. Land, Buildings and Engineering Works (Fixed Assets): $101 487

Société immobilière du Québec, 101 487.

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10. Transfer Payments: $14 838 448

.Agence de coopération culturelle et technique: $3 103 687

.Assistance for the promotion of exports: $2 003 616

Association des manufacturiers de bois de sciage du Québec, 181 861; Bureau de promotion des industries du bois, 48 578; Cheminées Sécurité (Canada) Ltée, 20 000; Harris Farinon Canada, 21 692; Manufactures de Bijoux Keyes Ltée, 21 885; Produits Ducharme Ltée, 20 000; Protec Microsystems Inc., 20 000; Société Electromed International Ltée, 20 000; Sport Innova-Dex Inc., 24 460; Technomarine Inc., 25 000; Transformateur Delta du Canada Ltée, 20 000; Warenhandelsgesellschaft Tengelmann, 25 436.

ACCOUNTS UNDER $20 000: 1 554 704.

.Scholarships and living allowances within the scope of cooperation programs: $1 574 993

Association France-Québec, 109 957; Centre de coopération inter-universitaire France/Québec, 60 000; École Polytechnique de Montréal, 27 923; Seribio, 25 000; Société de la revue Médecine-Sciences, 48 900; UNIVERSITIES: Laval, 57 800, McGill, 50 025, de Montréal, 58 919, du Québec à Montréal, 72 870, de Sherbrooke, 69 515.

ACCOUNTS UNDER $20 000: 994 084.

France-Québec agreement on television: $684 102

Consortium de télévision Québec-Canada, 684 102.

.Office franco-québécois pour la jeunesse: $2 352 600

.International relations and cooperation: $3 392 056

ASSOCIATIONS: internationale des maires francophones, 23 310, québécoise des organismes de coopération internationale, 310 000, des universités partiellement ou entièrement de langue française, 380 000; Center for the study of Canada for the Canadian Film Distribution Center, 23 000; CENTRES: d'arbitrage commercial national et international du Québec, 100 000, d'études de l'Asie de l'Est, 25 500, québécois de relations internationales, 24 000; Collaboration santé internationale, 25 000; Confejes, 87 211; Confemen, 44 342; Conseil de Commerce Canado-Arabe, 174 000; Croix-Rouge, 100 000; Earth Observation Satellite Company, 26 082; Festival d'été international de Québec, 50 000; Fondation Asie Pacifique du Canada, 200 000; Fonds international de coopération universitaire (FICU), 30 000; Icom 1992 Québec-Canada, 30 000; Institut Atwater, 25 000; PROJETS: AIFF/Rwanda, 69 754, DADR-Zaïre, 62 858, Vada Sénégal, 195 929, Vada Tunisie, 70 000; Société pour la mise en valeur du Québec, 25 000; Unesco, 97 500; Université Laval, 24 000; Université Senghor, 140 000; Ville de Montréal, 50 665.

ACCOUNTS UNDER $20 000: 978 905.

.Support for international marketing employment: $925 977

A.P.G. Inc., 27 115; Ateliers Paul Ltée, 30 000; Beel Électroniques Inc., 30 000; Bertec Medical Inc., 30 000; Boutry Canada Ltée, 25 000; Conseillers en Revêtement Antraie Ltée, 27 692; Créations Françoise Bouthillier, 20 000; Diamex Inc., 21 000; Géophysique G.P.R. International Inc., 25 000; Industries Vogue Ltée, 25 500; Machinerie Industrielle Proceco Ltée, 30 000; Précision Photomask Inc., 22 692; Société Municor Inc., 20 000; Supervision 2000 Inc., 30 000; Supports Spencer Canada (1974) Ltée, 20 000; Systèmes Ballistech Inc., 20 769; Szeto Technologies Inc., 24 000; Technomarine Inc., 25 000; Tektrend International Inc., 26 539.

ACCOUNTS UNDER $20 000: 445 670.

.Others: $801 417

Agence Québec/Wallonie-Bruxelles pour la jeunesse, 240 000; La Société Royale du Canada (Bibliothèque nationale du Canada), 308 000.

ACCOUNTS UNDER $20 000: 253 417.

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11. Other Expenditures: $451 070

EXCHANGE ON FOREIGN CURRENCY: 96 688; INTEREST ON CAPITAL LEASES: Société immobilière du Québec, 243 898; Petty cash, 36 861.

ACCOUNTS UNDER $35 000: 73 623.

AFFAIRES MUNICIPALES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Other		
Real estate assessment review	55	337
Rent review	1 794	1 528
	1 849	1 865
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	5	3
Interest		
Bonds, notes, loans to municipalities and municipal bodies	4 691	4 912
Accounts receivable	130	179
Miscellaneous	19	21
	4 840	5 112
Fines and forfeitures		
Miscellaneous		1
Recovery		
Prior years' expenditures	26	63
Prior years' subsidies	728	1 607
Miscellaneous	1	1
	755	1 671
	5 600	6 787
Total Own-source Revenue	7 449	8 652

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-26

MUNICIPAL DEVELOPMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	16 208		15 692	2 808	204	111	31

PROGRAM 2
Summary: page 1-26

ADMINISTRATIVE AND FINANCIAL ASSISTANCE AND SUPERVISION

1. Supervision of Municipal Management	3 997		3 744	3 310	149	155	7
2. Financial Assistance to Municipalities	5 868		5 830				
Statutory (1)	1 636		639				12
3. Equalization Fund	29 140		29 088				
4. Quasi-judicial Services for Municipal Management	3 005		2 849	2 029	29	222	142
TOTAL	43 646		42 150	5 339	178	377	161

(1) Act respecting the town of Schefferville, S.Q., 1986, c. 51.

PROGRAM 3
Summary: page 1-26

REAL ESTATE ASSESSMENT

1. Standardization and Technical Assistance	2 893	2	2 593	1 911	230	74	284
2. Compensation in lieu of Taxes on Government Buildings	27 202		20 939				4 296
3. Compensation in lieu of Taxes on Buildings in the Social Affairs and Education Networks	243 859		243 629				
4. Compensation for the Ceiling Effect of Real Estate Taxes on Farmland	15 953		15 935				
5. Quasi-judicial Services for Real Estate Assessment	5 772		5 374	3 613	240	324	37
6. Compensation in lieu of Property Taxes for Other Provinces Governments Foreign Governments and International Agencies	6 856		1 700				
TOTAL	302 535	2	290 170	5 524	470	398	4 617

The objective of this program is to help municipalities plan their development by providing assistance for completing development and urbanization plans and to indicate government development orientations to regional county municipalities.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
11	1	23	31						63			12 409

The objective of this program is to provide municipalities as well as urban and regional communities with technical assistance and to exercise the supervision required with regard to financial and administrative management as well as to alleviate their tax burden.

7	19	12	10	1					74			
										627		5 830
												29 088
8	356	24	10						29			
15	375	36	20	1					103	627		34 918

The objective of this program is to standardize the preparation of assessment rolls and provide the taxpayers with impartial means of redress should they feel the value of their property has been assessed unfairly.

4	1	27	13						49			
												16 643
												243 629
												15 935
8	977	98	15						62			
												1 700
12	978	125	28						111			277 907

(in thousands of dollars)

PROGRAM 4
Summary: page 1-26

GENERAL ADMINISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	5 956	1	5 579	3 295	451	444	418
2. Management	10 185		9 358	2 440	468	754	1 878
TOTAL	16 141	1	14 937	5 735	919	1 198	2 296

PROGRAM 5
Summary: page 1-26

RELATIONS WITH MUNICIPALITIES

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Institutional and Technical Assistance	3 360		3 282	2 721	218	223	41
2. Financial Support to Northern Villages and the Kativik Regional Government, for Reorganization of the Territory	16 077		14 477				
TOTAL	19 437		17 759	2 721	218	223	41

PROGRAM 6
Summary: page 1-10

FINANCIAL ASSISTANCE FOR WATERWORKS AND SEWAGE SYSTEM CONSTRUCTION

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	59 494		35 775				

PROGRAM 7
Summary: page 1-30

FINANCIAL ASSISTANCE TO THE SOCIÉTÉ D'AMÉNAGEMENT DE L'OUTAOUAIS AND TO THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	3 279		3 279				

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
3	1	94	47	1					114			711
111	3 157	231	86	4					229			
114	3 158	325	133	5					343			711

The objective of this program is to provide local communities with assistance and to help them plan the reorganization and sharing of municipal services.

3	3	20	14						39			
												14 477
3	3	20	14						39			14 477

The objective of this program is to facilitate construction of waterworks and sewage systems in municipalities lacking sufficient financial resources.

												35 775

The main objective of this program is to promote the economic development of the Outaouais region by providing industrial, commercial, recreational and tourist facilities.

												3 279

(in thousands of dollars)

PROGRAM 8
Summary: page 1-22

SOCIÉTÉ D'HABITATION DU QUÉBEC

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	214 898		205 198				
Statutory (2)	402		182				
TOTAL	215 300		205 380				

(2) Family Housing Act, R.S.Q., c. H-1.

PROGRAM 9
Summary: page 1-22

CONCILIATION BETWEEN TENANTS AND LANDLORDS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	16 280	1	16 131	10 308	925	1 001	349

TOTAL FOR THE PROGRAMS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	690 282	4	640 452	32 435	2 914	3 308	7 483
Statutory	2 038		821				12
	692 320	4	641 273	32 435	2 914	3 308	7 495

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	35 349	19 363

The objective of this program is to ensure greater accessibility to good quality housing by promoting residential renovation on the one hand and, on the other hand, by shouldering part of the costs entailed by certain categories of households or by municipalities providing social housing.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												205 198
												182
												205 380

The objective of this program is to improve relations between tenants and landlords, and to settle their disputes.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
39	2 751	236	86	17					419			
194	7 266	765	312	23					1 078			584 674
										627		182
194	7 266	765	312	23					1 078	627		584 856

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	1 705	584 856

AFFAIRES MUNICIPALES
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Municipalities			
Housing assistance	84 787	83 002	77 448
Subsidy to the Kativik regional government	3 221	3 126	3 068
Improvement of community facilities	385	372	223
Improvement of northern municipalities' infrastructures	4 948	3 960	3 860
Compensation for the ceiling effect of real estate taxes on farmland	15 953	15 935	14 787
Compensation in lieu of taxes on buildings owned by governments of other provinces, foreign governments and international agencies	6 856	1 700	6 200
Compensation in lieu of taxes on Government buildings	22 902	16 643	24 490
Compensation in lieu of taxes on buildings of the social affairs and education networks	243 859	243 629	232 490
Waterworks and sewage system construction	59 494	35 775	34 719
Operation of development plans	43	19	161
Financing of northern municipal services	6 603	6 135	6 211
Operation of regional county municipalities	7 727	7 727	7 376
Equalization fund	29 140	29 088	29 206
Municipal reorganization	1 188	1 154	1 013
Revitalization of city centers	339	10	634
Subsidy to the City of Québec as the capital	5 455	5 455	5 215
Other	5 349	4 758	2 619
Non-Profit Organizations			
Housing assistance	8 701	7 508	6 764
Subsidies to various associations in municipal and housing sectors	731	711	530
Individuals			
Housing assistance	92 041	90 098	107 453
Government Enterprises and Agencies			
Société d'aménagement de l'Outaouais	2 667	2 667	2 974
Société des établissements de plein air du Québec	612	612	544
Subsidy to the Société d'habitation du Québec (administrative expenses)	29 771	24 772	27 542
Total	632 772	584 856	595 527

1. Wages, Salaries and Allowances:	$32 435 544
2. Other Remuneration:	2 913 630
	$35 349 174

Including $10 024 831 for 140 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 139 169.

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3. Transport and Communication Services: $3 308 390

Telecommunications services fund, 1 161 483; Imprimerie Canada Inc., 188 286; Inter-Voyage Inc., 91 109.

ACCOUNTS UNDER $35 000: 1 867 512.

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4. Professional, Administrative and Other Services: $7 494 691

Centre d'automation de Québec, 47 294; FUNDS: Fund of the Bureau de la statistique du Québec, 90 727, Communication services fund, 71 495, Les Publications du Québec fund, 49 096, Computer services fund, 972 019; Informatique Multi-Hexa Inc., 108 729; Guy Lambert, 46 808; L.G.S. Conseillers en Informatique Inc., 355 830; MUNICIPALITIES: Akulivik, 93 414, Aupaluk, 69 581, Charlesbourg, 70 779, Inukjuak, 288 215, Ivujivik, 96 362, Kangiqsualujjuaq, 131 622, Kangiqsujuaq, 104 865, Kangirsuk, 120 780, Kuujjuaq, 543 318, Kuujjuarapik, 56 078, Montréal, 1 544 653, Povungnituk, 461 666, Quaqtaq, 84 924, Sainte-Foy, 37 449, Salluit, 168 571, St-Hyacinthe, 72 837, Tasiujaq, 84 647, Umiujaq, 101 016; Ressources Informatiques Quantum Ltée, 61 488; Solumatic Consultation Inc., 39 355.

ACCOUNTS UNDER $35 000: 1 521 073.

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5. Maintenance and Repairs: $194 864

Services Techniques Bell Inc., 38 366.

ACCOUNTS UNDER $35 000: 156 498.

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6. Rent: $7 263 909

Société immobilière du Québec, 7 047 924; Xerox Canada Ltée, 151 709.

ACCOUNTS UNDER $35 000: 64 276.

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7. Supplies and Materials: $766 012

Supplies and furnishings fund, 132 687; Government documents reproduction fund, 79 994; Joseph Clermont Inc., 61 747.

ACCOUNTS UNDER $35 000: 491 584.

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8. Machinery and Equipment: $1 389 312

Apple Canada Inc., 51 356; Supplies and furnishings fund, 93 703; I.B.M. Canada Ltée, 343 928; Ogivar Technologies Inc., 206 921; Olivetti Systèmes et Réseaux Canada Ltée, 307 612; Philips Electronics Ltd, 40 451.

ACCOUNTS UNDER $35 000: 345 341.

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9. Land, Buildings and Engineering Works (Fixed Assets): $626 834

Compagnie Minière IOC, 468 679; Entreprises d'Entretien Scheffer Inc, 35 916.

ACCOUNTS UNDER $35 000: 122 239.

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10. Transfer Payments: $584 856 561

.Kativik Regional Government: $3 125 522

.Housing Assistance: $180 608 492

Société d'habitation du Québec, 180 608 492.

.Improvement of Northern Municipalities Infrastructure: $3 960 135

MUNICIPALITIES: Kativik Regional Government, 213 283, Akulivik, 441 239, Aupaluk, 129 404, Inukjuak, 419 851, Ivujivik, 173 429, Kangiqsualujjuaq, 497 134, Kangiqsujuaq, 216 161, Kangirsuk, 224 651, Kuujjuaq, 102 733, Kuujjuarapik, 105 323, Povungnituk, 132 697, Quaqtaq, 224 209, Salluit, 626 208, Tasiujaq, 72 636, Umiujaq, 381 177.

.Associations in the Municipal and Housing Sectors: $711 563

Comité intergouvernemental de recherches urbaines et régionales, 84 963; Corporation des Secrétaires Municipaux du Québec Inc., 24 000; Union des municipalités du Québec, 115 000; Union des Municipalités Régionales de Comté et des Municipalités Locales du Québec Inc., 115 000.

ACCOUNTS UNDER $20 000: 372 600.

.Compensation in lieu of taxes on Buildings of Governments of other provinces, Foreign Governments and International Agencies: $1 700 000

Ville de Montréal, 1 700 000.

.Government Entreprises and Agencies: $28 050 925

SOCIETIES: d'aménagement de l'Outaouais, 2 667 300, des établissements de plein air du Québec, 612 000, d'habitation du Québec (Administrative expenses), 24 771 625.

.Financing of Northern Municipal Services: $6 134 922

MUNICIPALITIES: Akulivik, 424 194, Aupaluk, 306 655, Inukjuak, 541 940, Ivujivik, 369 166, Kangiqsualujjuak, 431 483, Kangiqsujuaq, 414 075, Kangirsuk, 415 985, Kuujjuaq, 597 286, Kuujjuarapik, 551 750, Povungnituk, 553 655, Quaqtaq, 294 890, Salluit, 566 038, Tasiujaq, 305 717, Umiujaq, 362 088.

.Municipal Reorganization: $1 153 650

MUNICIPAL COUNCILS: Amos, 41 460, Albanel, 31 687, Lévis, 122 522; MUNICIPALITIES: Lévis, 332 391, Louiseville, 63 690, Port-Daniel, 29 501, Rouyn-Noranda, 78 000, Ste-Anne-de-la-Pérade, 22 282, St-Georges, 176 231, Ste-Thècle, 29 072, St-Timothée, 51 656, St-Zacharie, 37 542.

ACCOUNTS UNDER $20 000: 137 616.

.Revitalization of city centres: $10 000

ACCOUNTS UNDER $20 000: 10 000.

.Grant to Québec city as capital city: $5 454 900

.Others: $4 759 092

Corporation foncière Nayumivik Kuujjuaq, 40 193; MUNICIPALITIES: Bonaventure, 55 172, Cap-Chat, 120 000, Cap-aux-Meules, 51 549, Caplan, 53 180, Capucins, 74 131, Carleton, 142 978, Cloridorme, 68 800, Denis-Riverin, 33 016, L'Étang-du-Nord, 118 230, Fatima, 93 387, Grande Cascapédia, 23 681, Grande-Entrée, 60 000, Grande Rivière, 190 946, Grande Vallée, 194 775, Havre-aux-Maisons, 41 901, Hope Canton, 40 971, Île-du-Havre-Aubert, 153 439, Maria, 47 445, Marsoui, 83 738, La Martre, 60 129, Matapédia, 22 337, Mont-St-Pierre, 32 000, Murdochville, 70 368, New Carlisle, 28 260, Newport, 168 778, New Richmond, 178 810, Nouvelle, 29 032, Pabos, 21 626, Pabos-Mills, 123 000, Paspébiac, 153 246, Percé, 176 903, Petite Vallée, 101 480, Pointe-à-la-Croix, 142 659, Port-Daniel, 70 369, Rivière-à-Claude, 60 356, Senneterre, 160 000, St-Alexis de Matapédia, 75 410, St-Alphonse, 21 840, Ste-Anne-des-Monts, 179 535, St-François d'Assise, 105 169, St-François-de-Pabos, 149 178, Ste-Germaine-Anse-aux-Gascons, 98 524, St-Godefroi, 36 418, St-Jules, 57 000, Ste-Madeleine-de-la-Rivière-Madeleine, 34 836, St-Maxime-de-Mont-Louis, 124 624, St-Siméon, 91 540, Ste-Thérèse de Gaspé, 197 687, Tourelle, 205 015.

ACCOUNTS UNDER $20 000: 95 431.

OTHER RECIPIENTS BY FINANCIAL ASSISTANCE OBJECT (see pages 2-42 to 2-49 for details): 349 187 360.

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11. Other Expenditures: $23 460

ACCOUNTS UNDER $35 000: 23 460.

TRANSFER PAYMENTS	Upgrading of community facilities	Compensation for the levelling-off of property taxes on farm land	Compensation in lieu of taxes on Government buildings
	$	$	$
Municipalities and Miscellaneous:			
Metropolitan Montréal:			
Anjou	1 800		193
Baie-d'Urfé			
Beaconsfield			2 469
Beauharnois		103 497	317
Beloeil		54 049	2 487
Blainville		29 911	539
Boisbriand		18 189	7 757
Bois-des-Filion			
Boucherville		25 930	46 216
Brossard		12 108	66 970
Candiac	2 800	5 160	
Carignan		45 471	50
Chambly	675	22 158	361
Châteauguay		26 843	11 300
Côte-St-Luc			
Delson			
Deux-Montagnes		362	12 286
Dollard-des-Ormeaux			
Dorion			
Dorval			78 524
Greenfield-Park			
Hampstead			14 949
Hudson		26 030	
Île-Perrot			20 638
Kirkland			1 570
Lachenaie		24 408	
Lachine			
La Prairie		23 195	
LaSalle			
L'Assomption, paroisse		23 889	
L'Assomption, ville			779
Laval	4 950	536 978	287 522
Le Gardeur		33 356	457
Lemoyne			
L'Épiphanie, paroisse		27 444	1 060
L'Épiphanie, ville		1 609	
Léry		560	
Longueuil	900	1 121	14 259
Lorraine	450		
Maple-Grove		3 985	
Marieville		1 005	
Mascouche		122 218	3 102
McMasterville		260	
Melocheville		8 910	
Mercier		84 664	
Montréal		121 824	8 300 164
Montréal-Est			
Montréal-Nord			
Montréal-Ouest			
Mont-Royal		2 960	8 730
Mont-St-Hilaire		69 117	1 540
Notre-Dame-de-Bon-Secours		19 756	
Notre-Dame-de-l'Île-Perrot		18 341	7 800
Otterburn-Park			
Outremont			34 333
Pierrefonds		27 532	
Pincourt			
Pointe-Calumet			583
Pointe-Claire			
Repentigny		24 251	42 203
Richelieu		1 820	

Compensation in lieu of taxes on buildings of the social affairs and education networks	Waterworks and sewage system construction	Preparation of development plans	Regional county municipality operations	Equalization fund
$	$	$	$	$
386 983				
51 454				
416 061				
255 286	25 000			
294 620				
82 212				
48 607				
23 697	2 759			
342 501				
521 519				
110 936				
	30 429			
213 175				
1 434 933				
862 005				
58 066	23 685			
411 124				
476 501				
59 228				
455 854				
666 846				
39 650				
29 040				
120 796				
28 491				
160 360	38 035			
1 183 464				
356 930				
1 954 942				
3 868				
281 977				
8 154 217				
194 950				7 363
23 767				
29 052				92 376
	112 686			
291				
4 921 622	2 252 580			
36 218	25 000			
7 013				
248 969	8 857			
226 856				
64 815				
3 795				
30 836				
72 808 251				
18 107				
1 657 373				
76 195				
303 605				
240 789				
6 063	193 625			
36 869				
931 367				
1 132 830				
65 159	68 137			
16 705	551 008			20 558
794 577				
924 863				
18 014				

AFFAIRES MUNICIPALES
List of suppliers and beneficiaries by category

TRANSFER PAYMENTS	Upgrading of community facilities	Compensation for the levelling-off of property taxes on farm land	Compensation in lieu of taxes on Government buildings
	$	$	$
Municipalities and Miscellaneous: (cont'd)			
Metropolitan Montréal: (cont'd)			
Rosemère			
Roxboro			
Senneville		19 822	
St-Amable		20 422	
Ste-Anne-de-Bellevue			10 187
St-Basile-le-Grand		85 588	
St-Bruno-de-Montarville		20 231	33 767
Ste-Catherine	1 900		2 985
St-Constant		70 636	7 652
St-Eustache		149 214	9 544
Ste-Geneviève			37 550
St-Hubert		86 964	
Ste-Julie		64 424	1 718
St-Lambert			
St-Laurent	150	47 201	37 260
St-Léonard			
Ste-Marie-de-Monnoir		33 999	4 723
Ste-Marthe-sur-le-Lac		4 183	1 794
St-Mathias-sur-Richelieu		36 248	180
St-Mathieu-de-Beloeil		37 070	308
St-Pierre			1 044
St-Raphaël-de-l'Île-Bizard		38 762	
Ste-Thérèse		421	14 977
Terrasse-Vaudreuil	600		260
Terrebonne		36 090	20 529
Varennes		72 262	188
Vaudreuil	900	101 671	4 940
Vaudreuil-sur-le-Lac			
Verdun			
Westmount			37 520
Conseil scolaire de l'île de Montréal			30 312
Regional County Municipalities:			
Champlain			
Des Moulins			
L'Assomption			
Roussillon			
Thérèse-de-Blainville			
Vallée du Richelieu			
Vaudreuil-Soulanges			
Metropolitan Québec:			
Ancienne-Lorette		8 289	23 101
Beauport		42 607	20 051
Cap-Rouge		796	
Charlesbourg	212	13 031	562 447
Charny			58 049
Lac-Beauport			
Lac-St-Charles		429	43
L'Ange-Gardien		8 762	1 512
Lévis		16 415	2 907
Loretteville			
Québec		36 642	3 353 578
Shannon			1 468
Sillery			55 338
St-Augustin-de-Desmaures		46 331	3 566
St-David-de-l'Auberivière			456 573

Compensation in lieu of taxes on buildings of the social affairs and education networks	Waterworks and sewage system construction	Preparation of development plans	Regional county municipality operations	Equalization fund
$	$	$	$	$
205 990				
85 597				
104 183				
28 201	876 783			21 075
1 504 919				
67 209				
396 246				
74 776				
113 312				
530 012				
100 737				
1 440 023	109 867			
125 480	341 565			
409 288				
2 094 193				
731 965				
11 803				3 490
7 919				
	69 111			
160 154				
117 548				
1 030 285	41 684			
5 314	28 494			
432 376				
215 156	328 627			
298 940				
	127 711			
3 095 509				
1 460 847				
			93 299	
			77 465	
			77 465	
			77 465	
			77 465	
			77 465	
		13 750	77 465	
232 326				
4 972 010				
140 949				
1 880 944				
445 261				
20 761	22 893			
62 150	226 778			46 272
8 426				
1 885 708				62 666
667 162				
11 066 749				
2 912 735				
1 065 762	18 846			12 955

AFFAIRES MUNICIPALES
List of suppliers and beneficiaries by category

TRANSFER PAYMENTS	Upgrading of community facilities	Compensation for the levelling-off of property taxes on farm land	Compensation in lieu of taxes on Government buildings
	$	$	$
Metropolitan Québec: (cont'd)			
St-Émile			
Ste-Foy		50 309	
St-Gabriel-de-Valcartier		3 175	
St-Jean-de-Boischatel		462	15 641
St-Nicolas		12 650	331
St-Romuald	1 650		4 076
Val-Bélair		2 507	3 197
Vanier			
Commission scolaire des Découvreurs			556
Loisirs commun. St-Jean-Baptiste Inc.	900		
Regional County Municipalities:			
Chûtes-de-la-Chaudière			
Jacques-Cartier			41
Various Electoral Districts:			
Abitibi-Est	2 700		24 632
Abitibi-Ouest	20 550	13	34 191
Argenteuil	1 800	631 350	4 849
Arthabaska	1 550	115 613	4 473
Beauce-Nord		301 699	1 176
Beauce-Sud	5 100	153 633	606
Beauharnois-Huntingdon	14 975	1 308 183	1 636
Bellechasse	11 300	338 265	566
Berthier	900	352 975	33 453
Bonaventure	5 880	10 083	57 808
Brome-Missisquoi	3 600	774 416	14 444
Champlain	3 900	144 808	16 179
Chapleau	2 000	91 391	15 209
Charlevoix	15 825	19 748	13 916
Châteauguay		72 687	55
Chauveau	600	13 543	89 793
Chicoutimi	2 400	24 123	15 380
Deux-Montagnes		245 753	33 653
Drummond	3 800	38 878	6 408
Dubuc	4 800	36 632	62 727
Duplessis	14 100	239	286 079
Frontenac	1 950	71 170	9 483
Gaspé	8 213	129	124 244
Gatineau	13 500	41 088	2 477
Hull			170 297
Iberville	1 800	960 980	4 990
Îles-de-la-Madeleine	1 200	4 849	30 219
Johnson	8 775	326 292	112
Joliette	10 336	292 681	928
Jonquière		17 808	5 514
Kamouraska-Témiscouata	14 786	93 974	119 487
Labelle	9 525	39 226	55 833
Lac-St-Jean	6 875	119 320	9 555
La Prairie		68 754	
L'Assomption		43 741	33
Laviolette	12 600	53 044	45 416
Les Chûtes-de-la-Chaudière	1 800	96 133	4 610
Lévis		85 897	698
Lotbinière	11 400	278 744	7 231
Maskinongé	7 200	195 794	17 483
Masson		43 688	1 615
Matane	11 100	6 504	297 870
Matapédia	21 950	15 221	7 930
Mégantic-Compton	5 100	125 905	110 806

Compensation in lieu of taxes on buildings of the social affairs and education networks	Waterworks and sewage system construction	Preparation of development plans	Regional county municipality operations	Equalization fund
$	$	$	$	$
71 662				
8 410 739				
514				
13 768	24 548			
63 113				181 734
194 439				
117 129				
387 378				
			77 465	
			77 465	
1 125 375	80 348		94 064	624 412
1 377 489	113 630		188 128	913 701
810 716	69 130		77 465	127 599
1 734 721	187 128		77 465	86 027
731 078	683 358	5 000	232 395	402 752
966 989	684 691		77 465	726 948
382 984	28 599		154 930	64 905
809 313	1 367 950		154 930	542 343
545 432	667 437		77 465	229 627
715 555	501 300		188 128	1 175 916
877 181	1 203 592		154 930	8 331
947 344	122 836			884 107
2 450 324				
1 126 062	278 441		154 930	510 263
7 242	421 687			
41 498	3 991			
4 345 169				
101 290	44 004		77 465	10 820
2 060 992	658 852		77 465	24 202
647 951	143 103		79 139	866 532
1 848 740	494 223		289 078	759 687
1 683 026	620 494		77 465	974 471
1 635 114	447 250		282 192	1 845 998
587 641	187 000		126 304	152 509
3 487 367				
821 405	346 026		154 930	12 353
273 087			94 064	567 435
523 317	204 173		77 465	67 570
1 969 629	938 838		77 465	82 241
2 629 306				
1 510 377	1 175 691		154 930	1 416 625
1 376 452	608 115		94 064	432 518
1 864 046	118 996		77 465	884 443
16 647				
14 252	37 427			
1 050 062	256 320		189 887	592 554
264 509	1 784 580			4 000
56 040	166 754			
343 936	1 287 090		154 930	469 309
530 043	448 090		77 465	289 526
86 240	238 546			541
1 336 919	118 605		94 064	1 146 502
1 184 292	279 393		188 128	994 274
739 352	417 547		154 610	433 862

AFFAIRES MUNICIPALES
List of suppliers and beneficiaries by category

TRANSFER PAYMENTS	Upgrading of community facilities	Compensation for the levelling-off of property taxes on farm land	Compensation in lieu of taxes on Government buildings
	$	$	$
Various Electoral Districts: (cont'd)			
Montmagny-L'Islet	8 150	180 806	5 079
Montmorency		106 510	235
Nicolet-Yamaska	4 500	558 243	8 902
Orford	900	175 098	13 211
Papineau	5 550	252 806	16 658
Pontiac	2 354	125 636	134 566
Portneuf	9 750	217 067	40 063
Prévost	125	11 822	1 559
Richelieu	300	272 535	54 143
Richmond	1 575	208 159	1 799
Rimouski	5 025	79 084	33 429
Rivière-du-Loup	1 800	31 620	34 752
Roberval	10 950	45 109	29 260
Rousseau	1 800	344 894	4 521
Rouyn-Noranda-Témiscamingue	2 250	129	36 105
Saguenay	13 760		26 766
Salaberry-Soulanges	4 200	570 409	1 531
Shefford		179 428	77 993
Sherbrooke		651	2 055
St-François	500	102 860	
St-Hyacinthe	3 750	559 395	387 940
St-Jean	3 200	604 285	922
St-Maurice	2 150	24 514	25 195
Terrebonne		143 543	
Trois-Rivières	100	88	19 945
Ungava	1 650		149 460
Vaudreuil		258 478	2 667
Verchères	6 075	510 001	1 221
	372 191	15 934 668	16 643 112

Compensation in lieu of taxes on buildings of the social affairs and education networks	Waterworks and sewage system construction	Preparation of development plans	Regional county municipality operations	Equalization fund
$	$	$	$	$
866 805	1 044 315		154 930	859 986
44 491	238 930		154 930	60 781
786 346	412 645		154 930	317 029
1 141 069	562 996		154 930	127 142
774 879	109 745		94 064	89 763
786 593	68 391		94 064	201 120
625 662	1 524 390		77 465	363 645
1 958 472	294 265		248 994	
1 532 152	505 539		77 465	144 413
613 767	627 134		77 465	505 126
2 424 190	42 856		77 465	589 207
1 487 067	1 067 133		154 930	699 633
1 858 503	511 899		188 128	1 781 760
508 239	1 806 984		77 465	92 409
1 996 991	789 873		188 128	885 199
1 551 936	906 709		188 128	1 394 161
1 562 911	271 347			12 437
1 276 241	108 149		77 465	159 725
6 889 905			77 465	
2 642 295	15 000			35 631
2 623 406	470 281		154 930	16 918
1 725 809	45 131		77 465	
1 580 617	758 275		77 465	472 912
55 515				
3 772 889	74 734		77 465	
765 528	25 000			1 505 348
268 782	17 333			
99 646	491 644		77 465	
263 629 171	35 774 641	18 750	7 727 090	29 087 737

AGRICULTURE, PÊCHERIES ET ALIMENTATION

Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Motor vehicles		
Miscellaneous	32	33
Other		
Marketing	104	81
Slaughter-house and workshop	65	71
Races	410	401
Commercial fishing	34	63
Miscellaneous	85	89
	698	705
	730	738
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	119	127
Animals	31	88
Farm produce	185	255
Sperm		130
Water	16	65
Land and buildings	748	393
Rental of land and buildings	254	277
Selection of sea products	(51)	
Slipway	12	239
Hiring of staff services	53	60
Recovery from third parties	40	162
Other assistance to farmers	956	631
Inquiries and hearings	114	108
Miscellaneous	109	97
	2 586	2 632
Interest		
Loans to businesses in the agro-food sector	3	95
Loans to fishermen	1 351	1 183
Miscellaneous	6	83
	1 360	1 361
Fines and forfeitures		
Offences under other Acts	89	81
Miscellaneous	19	43
	108	124

AGRICULTURE, PÊCHERIES ET ALIMENTATION
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Recovery		
Prior years' expenditures	318	86
Prior years' subsidies	135	168
Salaries and wages - occupational accidents	1	76
Miscellaneous	19	5
	473	335
	4 527	4 452
Total Own-source Revenue	5 257	5 190
Government of Canada Transfers		
Other programs		
Crop insurance	17 792	18 495
Farm labour	408	452
Transport of cattle to national exhibitions	55	48
Agricultural development	1 003	95
Fisheries development	11	1 101
Soil preservation	450	427
Assistance for farmers' income (special program)	9 300 (1)	
Miscellaneous	37	5
Total Government of Canada Transfers	29 056	20 623
Total Revenue	34 313	25 813

(1) New agreement with the Federal Government, expiring March 31, 1991, to assist producers afflicted by important revenue drops in 1990.

AGRICULTURE, PÊCHERIES ET ALIMENTATION

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-8

PLANNING, RESEARCH AND INSTRUCTION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Planning and Economic Studies	2 682		2 658	2 158	133	104	156
2. Agricultural Research	20 152		19 618	8 825	2 203	534	1 185
3. Instruction in Farming Techniques	16 560	1	16 478	10 168	1 762	272	780
TOTAL	39 394	1	38 754	21 151	4 098	910	2 121

PROGRAM 2
Summary: page 1-8

FARM FINANCING

1. Internal Management and Support	19 846	1	19 617	13 080	1 807	1 090	1 154
Statutory (1)	50						
2. Long-term Loans	88 755		88 639				
Statutory (2)	7 598		6 816				
3. Medium and Short-term Loans	3 447		3 381				
Statutory (3)	100						
4. Establishments	26 675		26 610				
5. Forest and Farm Loan Insurance Fund							
Statutory (4)	28 000		25 051				
TOTAL	174 471	1	170 114	13 080	1 807	1 090	1 154

(1) Act to promote credit to farm producers, R.S.Q., c. C-77 and Act to promote special credit to agricultural producers during critical periods, R.S.Q., c. C-79.

(2) Farm Credit Act, R.S.Q., c. C-75.

(3) Act to promote farm improvement, R.S.Q., c. A-18.

(4) Act respecting farm-loan insurance and forestry-loan insurance, R.S.Q., c. A-29.1.

The objective of this program is to orient the development of agriculture according to the needs of the milieu, to solve problems by means of research and to train competent people for agriculture.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
4	6	28	16	1					52			
236	234	1 357	150	34		1		5	646	268		3 940
216	175	1 641	32	2		16			244	302		868
456	415	3 026	198	37		17		5	942	570		4 808

The objective of this program is to promote profitability of farm operations by procuring adequate financing for them.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
46	1 711	268	148	130					182			1
												88 639
												6 816
												3 381
												26 610
												25 051
46	1 711	268	148	130					182			150 498

(in thousands of dollars)

PROGRAM 3
Summary: page 1-8

FARM PRODUCTION ASSISTANCE

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Improvement of Production Statutory (5)	32 962 60		32 704 54				
2. Conservation and Improvement of Farm Resources	12 826		12 658	1 745	657	159	322
3. Animal Health	23 000		22 585	4 732	380	249	1 022
4. Administration and Regional Services	36 825	2	36 280	29 058	2 808	2 263	534
TOTAL	105 673	2	104 281	35 535	3 845	2 671	1 878

(5) Agricultural Societies Act, R.S.Q., c. S-25.

PROGRAM 4
Summary: page 1-8

FARM INSURANCE

1. Crop Insurance	21 850		21 850				
2. Farm Income Stabilization Insurance	158 108		158 108				
3. Internal Management and Support	19 561	1	19 025	5 374	2 452	1 143	7 691
4. National Tripartite Programs	16 520		16 515				
TOTAL	216 039	1	215 498	5 374	2 452	1 143	7 691

PROGRAM 5
Summary: page 1-8

FOOD PRODUCE MARKETING

1. Development of Processing Firms	5 901		3 862	1 451	85	106	53
2. Development of Markets	21 222	1	20 242	2 124	281	419	183
3. Product Quality Control	24 774	1	23 942	13 272	1 744	1 630	361
TOTAL	51 897	2	48 046	16 847	2 110	2 155	597

The objective of this program is to improve crop and livestock yield and to diversify production according to the possibilities.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												32 704
												54
10	232	78	18	9					114			9 314
116	26	470	41	1					155			15 393
94	183	614	188	5					533			
220	441	1 162	247	15					802			57 465

The objective of this program is to compensate for crop yield losses and to guarantee farm producers an annual income under certain conditions.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
												21 850
												158 108
285	1 203	376	150	30					321			
												16 515
285	1 203	376	150	30					321			196 473

The objective of this program is to promote the development of the secondary food produce sector, to develop domestic and foreign markets and to guarantee producers fair prices and consumers quality products.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
1		24	14						27			2 101
2	9	72	9	6					70			17 067
140	92	858	104	14					588			5 139
143	101	954	127	20					685			24 307

(in thousands of dollars)

PROGRAM 6 (*)
Summary: page 1-8

RÉGIE DES MARCHÉS AGRICOLES ET ALIMENTAIRES DU QUÉBEC

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	3 914		3 773	2 730	181	334	40

(*) This program was identified as "Régie des marchés agricoles du Québec" until September 12, 1990.

PROGRAM 7
Summary: page 1-8

FARM LAND MANAGEMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Commission de protection du territoire agricole du Québec	8 578	4	8 481	4 842	1 187	631	371
2. Tribunal d'appel en matière de protection du territoire agricole	1 072		1 056	858	32	77	39
3. Contributions to Municipal and School Taxes on Farms	31 254		31 217				
TOTAL	40 904	4	40 754	5 700	1 219	708	410

PROGRAM 8
Summary: page 1-8

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	3 101	3	3 059	2 415	45	374	67
2. Administrative and Technical Support	37 574	14	36 379	11 299	1 073	4 554	2 189
TOTAL	40 675	17	39 438	13 714	1 118	4 928	2 256

PROGRAM 9 (*)
Summary: page 1-8

COMMISSION DES COURSES DU QUÉBEC

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	12 588	1	12 181	1 220	309	326	1 303

(*) This program was identified as "Commission des courses de chevaux du Québec" until November 21, 1990.

The objective of this program is to supervise, coordinate and strengthen the marketing of farm products, and to improve the quality of grain used in Québec.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
8	397	55	5	1					22			

The objective of this program is to preserve farm land for farming, and to ease the tax burden of farming operations.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
23	999	300	33						95			
1	8	15							26			
												31 217
24	1 007	315	33						121			31 217

The objective of this program is to plan, administer and coordinate the human, physical and financial resources necessary to the management of the Department's programs.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
6	20	90	20	1					21			
639	15 062	673	196	20					302	261		111
645	15 082	763	216	21					323	261		111

The objective of this program is to ensure the protection and safety of the public during racing activities, and to promote the horse racing industry in Québec.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
10	396	82	25						103			8 407

(in thousands of dollars)

PROGRAM 10
Summary: page 1-10

FISHERIES AND AQUICULTURE DEVELOPMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Planning, Research and Administration	5 643	1	5 571	3 017	838	269	316
2. Contribution to the Fishery, Aquiculture and Processing	27 344	1	26 302	1 885	276	251	302
TOTAL	32 987	2	31 873	4 902	1 114	520	618

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	682 734	31	672 791	120 253	18 253	14 785	18 068
Statutory	35 808		31 921				
	718 542	31	704 712	120 253	18 253	14 785	18 068

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	138 506	65 869

The objective of this program is to orient the development of fisheries and aquiculture and to provide firms with financial assistance, services and support equipment likety to improve returns in this sector.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
109	197	331	121	32					225			116
48	33	180	20	951		209			223	2 408		19 516
157	230	511	141	983		209			448	2 408		19 632
1 994	20 983	7 512	1 290	1 237		226		5	3 949	3 239		460 997 31 921
1 994	20 983	7 512	1 290	1 237		226		5	3 949	3 239		492 918

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	7 419	492 918

AGRICULTURE, PÊCHERIES ET ALIMENTATION
TRANSFER PAYMENTS

Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri- ations	Expenditures	
		1991	1990
Business Firms			
Land improvement	6 375	6 313	12 662
Crop insurance	21 850	21 850	19 739
Farm income stabilization insurance	158 108	158 108	121 431
Farm stabilization insurance: national tripartite programs	16 520	16 515	20 114
Farm credit: fulfilment of loan redemption guarantees (Fonds d'assurance-prêts agricoles et forestiers)	28 000	25 051	27 694
Farm credit: development of farm operations	23 400	23 400	30 315
Farm credit: assuming part of the interest	103 240	102 047	85 477
Workers' travelling expenses	959	959	1 033
Development of food produce marketing	1 262	1 056	2 240
Regional development: various farm products	5 768	5 761	3 582
Development of the horse-racing industry	8 458	8 407	9 388
Fruit and vegetables: production, storage and marketing	6 610	6 480	2 051
Maritime fisheries: boat building	5 596	5 593	5 326
Maritime fisheries: aquicultural products	1 164	1 074	289
Maritime fisheries: development of bio-aquatic products	2 275	2 227	2 820
Reorganization plan for the fisheries sector	7 879	7 596	
Dairy production: analysis of herds	3 165	3 165	2 800
Animal production	3 512	3 510	3 689
Plant production			2 620
Promotion of quality farm management	2 310	2 309	1 878
Bio-food sector: business management and development of new products	1 757	1 521	1 837
Veterinary services	15 411	15 393	13 824
Municipal and school taxes: partial refund	31 253	31 217	29 968
Other	9 594	6 335	5 022
Educational Institutions			
Training of farm operators	806	806	840
University research	3 133	3 111	3 298
Municipalities			
Management of watercourses	3 004	2 984	4 250
Food inspection	5 140	5 139	4 891
Non-Profit Organizations			
Subsidies to associations and organizations active in the agriculture, fisheries and food sectors	3 085	2 992	2 692
Individuals			
Research grants	136	108	126
Milk: schools	12 430	12 381	11 221
Government Enterprises and Agencies			
Régie des assurances agricoles du Québec			
Accumulated deficit of the Régime d'assurance-stabilisation des revenus des producteurs de betteraves sucrières	6 710	6 710	3 550
Société québécoise d'initiatives agro-alimentaires - SOQUIA	2 800	2 800	
Total	501 710	492 918	436 667

1. Wages, Salaries and Allowances: $120 253 154
2. Other Remuneration: 18 251 544
$138 504 698

Including $15 489 121 for 223 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 892 411.

3. Transport and Communication Services: $14 785 633

Club Voyages Calypso, 95 317; Commission de l'exposition provinciale du Québec, 35 104; Consultour Club Voyages, 95 977; Courrier Purolator Ltée, 125 285; FUNDS: Communication services fund, 301 823, Government documents reproduction fund, 62 085, Revolving fund of the Service aérien gouvernemental, 111 009, Telecommunications services fund, 5 241 738; Imprimerie Héon et Nadeau Ltée, 37 203; Imprimerie Laurentide de Québec Inc., 41 859; Inter-Voyages Inc., 188 157; Voyages CAA, 96 311; Petty cash, 147 870.

ACCOUNTS UNDER $35 000: 8 205 895.

4. Professional, Administrative and Other Services: $18 293 439

Agence de sécurité pros Ltée, 49 957; Atkinson, Tremblay & Associés Inc., 170 808; Claude Beaubien, 36 641; Bédard, Savoie, Gagné, Gingras, 43 770; Cégep de la Gaspésie et des Iles, 36 320; Centre des Techniques de l'Informatique (C.T.I.) Inc., 41 658; Collège Macdonald, 45 400; Commission scolaire de Portneuf, 50 662; Conciergerie C.D.J. (Québec) Inc., 74 705; Conseillers en Gérance de construction TEQ Inc., 119 435; Consultants B.P.R., 73 441; Consultants Savage et Thibault Inc., 43 627; Cosit Inc., 39 510; Digital Équipement du Canada Ltée, 49 872; École Nationale d'administration publique, 46 735; Faculté de médecine vétérinaire, 487 167; Fédération des producteurs de porcs du Québec, 49 040; Fund of the Bureau de la statistique du Québec, 87 821; Computer services fund, 1 537 992; Gespro informatique Inc., 44 942; Groupe C.F.C., 43 524; Groupe D.M.R. Inc., 162 803; Informatique Multi-Hexa Inc., 59 708; Institut Armand-Frappier, 490 000; Sylvio Juneau, 66 764; Lucien Labbé, 67 971; Jean-Claude Martineau, 75 492; Mon Ter Val Inc., 55 953; André Normandin, 75 596; Michel Paquette, 36 140; Olivier Philibert, 73 294; Photosur Géomat Inc., 61 775; Price Waterhouse, 60 586; Procéan, 57 762; André Racette, 54 876; Roger Roberge, 82 000; Roy, Bourassa & Associés Inc., 39 964; Yvon Roy, 77 096; Sage Contact Inc., 54 257; Sécurité Saglac Inc., 76 016; Service Sanitaire Frontenac Ltée, 131 575; SHL Systemhouse Inc., 49 900; Sopax M.H. Groupe Conseil Ltée, 68 567; Gilles Tétreault, 42 922; Tremblay, Vaillancourt et Robitaille, 41 251; UNIVERSITIES: Laval, 557 529, McGill, 206 592, Montréal, 66 729, du Québec à Montréal, 56 860; Petty cash, 7 512 669.

ACCOUNTS UNDER $35 000: 4 657 765.

5. Maintenance and Repairs: $1 995 858

Construction Bugère Inc., 36 840; Electro (1983) Inc., 73 000; Office machines maintenance and repair fund, 189 758; Microservice Québec Inc., 39 508; Services Techniques Bell Inc., 117 255; Société immobilière du Québec, 167 704; Unisys Canada Inc., 69 585.

ACCOUNTS UNDER $35 000: 1 302 208.

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6. Rent: $20 983 616

Corporation Aquarium des Iles-de-la-Madeleine Inc., 139 308; CRDA Agriculture Canada, 64 831; Savin Canada Inc., 158 342; Société immobilière du Québec, 19 361 792; Xerox Canada Ltée, 403 594.

ACCOUNTS UNDER $35 000: 855 749.

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7. Supplies and Materials: $7 516 006

C.D.M.V. Inc., 57 204; Enveloppe Innova, 85 286; Ferme Jeandon Inc, 61 872; Fisher Scientifique Ltée, 166 013; FUNDS: Government documents reproduction fund, 233 012, Land and geographic information fund, 81 980, Les Publications du Québec fund, 63 643, Supplies and furnishings fund, 908 224; Formulaires et Systèmes Moore Ltée, 45 350; Gaz Métropolitain, 253 577; Graphi Technique Inc., 41 068; Hydro-Québec, 978 084; Imprimerie Vitray Inc., 37 250; Longchamps et Fils Inc., 40 560; MHA Canada Inc., 155 657; Mobilier de bureau M.B.H. Inc., 40 124; Les Papeteries J.B. Rolland Ltée, 61 102; Pétroles Esso Canada, 188 137; Les Pétroles Irving Inc, 119 944; Produits Pétro-Canada, 45 324; Produits Shell Canada Ltée, 58 894; Petty cash, 247 548.

ACCOUNTS UNDER $35 000: 3 546 153.

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8. Machinery and Equipment: $5 239 664

Apple Canada Inc., 109 265; Carl Zeiss Canada Ltée, 49 639; Comterm Inc., 56 137; Epson Canada Ltée, 195 517; Fisher Scientifique Ltée, 49 666; Supplies and furnishings fund, 364 148; Général Motors du Canada Ltée, 90 164; Goodfellow Inc., 75 292; Hewlett Packard Canada Ltée, 201 364; I.B.M. Canada Ltée, 172 892; Les Industries Harnois Inc., 58 794; Informatique Mercier Inc., 38 274; Joliette Dodge Chrysler Ltée, 45 328; Kodak Canada Inc., 44 591; Les Laboratoires Quélab Inc., 36 808; Leica Canada Inc., 47 880; Louis Germain Inc., 35 662; MHA Canada Inc, 55 241; O.E. Inc., 76 862; Ogivar Technologies Inc., 637 133; Perkin Elmer Canada Ltée, 64 976; Philips Electronique Ltée, 175 990; Sweet Electronique Inc., 159 936; Les Systèmes A.C.C.I. Inc., 53 234; Terochem Scientific, 37 617; Thermo Jarrell ASH (CANADA) Ltée, 165 566; Varian Canada Inc., 70 664; Wintersteiger America Inc., 35 919; Zentronics, 52 362.

ACCOUNTS UNDER $35 000: 1 982 743.

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9. Land, Buildings and Engineering Works (Fixed Assets): $3 239 253

Alpro Électrique Inc., 80 161; La Cie R.O Construction Ltée, 66 682; Compagnie Minière I.O.C., 131 508; Construction Jean Robert Ltée, 388 696; Construction Célébrité Inc., 93 000; Les Constructions Léo Laplante Inc., 197 858; Les Constructions P.E. Martin Inc., 68 937; Hervé Pomerleau Inc., 1 755 630; Jolibois Lionel, 70 000; P & B Entreprises Ltée, 58 125; Pavage Beau-Bassin 1987 Inc., 37 753; Procam Construction Inc., 77 500; Toitures Couture Associés Inc., 84 500.

ACCOUNTS UNDER $35 000: 128 903.

10. Transfer Payments: $492 918 748

.Subsidies to associations and organizations active in the agriculture, fisheries and food sectors: $2 991 847

Alliance des pêcheurs commerciaux, 79 400; ASSOCIATIONS: des éleveurs de bovins Charolais du Québec, 25 000, Hereford du Québec, 25 000, Holstein Canada, 75 000, des pêcheurs de la Basse Côte-Nord, 45 232, des pêcheurs propriétaires des Îles, 40 000, québécoise de l'industrie de la pêche, 53 000; Commission d'exposition provincial, 126 169; Corporation de l'exposition d'agriculture du centre du Québec, 22 410; Exposition d'agriculture Bassin la Chaudière Inc., 58 808; F S H E Q, 20 000; Les producteurs de sucre d'érable du Québec, 624 942; SOCIETIES: d'agriculture d'Argenteuil, 22 869, d'agriculture de Brome, 26 071, d'agriculture de Chicoutimi, 21 086, d'agriculture de Montmagny, 20 301, d'agriculture de Soulanges, 90 933, d'agriculture de St-Hyacinthe, 92 888, Ayrshire du Québec, 52 500, du district d'Arthabaska, 300 000, des éleveurs de porcs du Québec, 35 000, des producteurs éleveurs de chevaux standardbred du Québec, 88 500; 164305 Canada Inc. & l'U.P.A., 496 399.

ACCOUNTS UNDER $20 000: 550 339.

.Crop insurance: $21 850 000

GOVERNMENT CONTRIBUTION EQUAL TO THE ASSESSMENT PAID FOR BY FARMERS FOR CROP INSURANCE: Régie des assurances agricoles du Québec, 21 850 000.

.Farm income stabilization insurance: $158 107 612

GOVERNMENT CONTRIBUTION EQUAL TO TWICE THE PREMIUMS PAID BY PRODUCERS FOR INCOME STABILIZATION: Régie des assurances agricoles du Québec, 158 107 612.

.Farm stabilization insurance - National tripartite programs: $16 514 924

GOVERNMENT CONTRIBUTION EQUAL TO THE PREMIUMS PAID BY PRODUCERS FOR INCOME STABILIZATION: Régie des assurances agricoles du Québec, 16 514 924.

.Research grants: $108 000

Université Laval, 80 000.

ACCOUNTS UNDER $20 000: 28 000.

.Farm credit - fulfilment of loan redemption guarantees: $25 050 616

Farm and Forestry Loan Insurance Fund, 25 050 616.

.Farm credit - development of farm operations: $23 399 920

Agronoël Inc., 30 000; Morgan Arthur, Roderick & Linda Arthur, 27 380; Harrison Ball et Shelley Chief, 30 000; Diane Beaudry et Michel Bombardier, 21 653; A. Bélisle et Fils Enr, 45 000; Claude Bourgault et Jacinthe Bernier, 28 095;

Michel Chagnon et Madeleine Lamarche, 22 191; Réal Cossette et Diane Beland, 22 000; Yvan Couture et Jean Couture, 30 000; Daniel et Marc Riendeau Inc., 30 000; Denis et Jacinthe Forcier Enr, 22 676; Donna et Térence Coddington Enr, 30 000; Normand Dumais et Danielle Caron, 30 000; Érablière F. L. G. Inc., 30 000; Érablière Jori Enr, 25 187; FERME(S): Amicale Inc., 27 248, André Girard et Fils Inc., 30 000, Auranger Enr, 25 895, Avicole MLG Bourdeau Inc., 23 000, A. N. T. Surprenant Enr, 30 000, Gérald Beauregard et Associés, 30 000, Beauvide, 30 000, Marcel Bélisle et Fils, 30 000, Bergeroy, 45 000, Bergolux Enr, 30 000, Bernamic Enr, 30 000, André et Claude Boucher, 23 562, B. B. L. Tremblay Inc., 30 000, Camiré et Frères Enr, 30 000, Cap-Rouge Enr, 25 322, Champvent Enr, 27 617, Clau-Chant, 21 160, Clémentale Inc., 45 000, De La Côte Enr, 27 200, De La Côte Inc., 30 000, De La Montagne Enr, 30 000, Des Bermudes, 28 775, Du Jura Inc., 30 000, Du Rapide Sud Inc., 30 000, Du Ruisseau Lo-Gi-Ro Inc., 30 000, Duron, 20 000, Edgar Dubé Inc., 29 600, L' Épervière Inc., 30 000, Forget Enr, 45 000, Fragnière Delabays, 30 000, Fredanjo Enr, 30 000, F. R. M. Lagacé Enr, 24 012, Gérard Charbonneau et Fils Inc., 30 000, Gérard Lefrançois et Fils Inc., 45 000, Ginette & François Lebeau Enr, 22 500, Goyer et Frères, 30 000, Gravel et Fils Enr, 30 000, Guenoud Enr, 30 000, G. Beauchemin & Fils Inc., 30 000, G. L. Henderson Enr, 20 500, G. M. H. Inc., 30 000, Halifranc Inc., 41 890, Jalaude Enr, 23 900, Janss Inc., 25 097, Jaraine, 20 622, Jean-Rock Champagne et Fils Inc., 30 000, Joystein, 30 000, J. C. L. Audesse Inc., 30 000, J. P. A. D. Raymond Inc., 28 248, La Belle Étoile Inc., 25 271, Lacroix et Frères, 30 000, Laurier Enr, 21 900, Lefèbvre Enr, 22 750, Lorden Enr, 30 000, L. P. Inc., 26 143, Malinald Enr, 28 248, Manning, 34 000, Marveil Enr, 26 746, Mégantic View, 23 479, Mi-Linda Enr, 20 500, Montpetit Enr, 30 000, Myosotis Enr, 20 216, Nid d'Hirondelle Enr, 27 391, Pierrien Enr, 20 000, Pier-Jules Inc., 30 000, Porcite Inc., 30 000, P. C. M. Delisle Inc., 30 000, Rayquatre Enr, 30 000, Rhetaise, 24 800, Ristal Inc., 21 512, Robert Savary Inc., 26 000, Rosaire Blais & Fils Inc., 30 000, R. Deneault Enr, 30 000, R. S. N. Enr, 30 000, Saniporc Enr, 22 673, Saumonière Enr, 20 000, Séjour Inc., 30 000, Seriny Inc., 30 000, Sontheim Enr, 30 000, Sopier Enr, 25 670, Roger & Sylvie St-Pierre, 30 000, Thibodo Enr, 23 100, Tinant Enr, 30 000, Yves et Nicole Bissonnette Enr, 22 011; Donald Frier et Jill Kemp, 22 981; Ludger Frigon et Françoise Claveau, 23 713; F. L. Groleau Inc., 30 000; Gagnon et Frères Enr, 21 016; Jacques Lauzon et Fils Enr, 30 000; Richard Laporte et Carole Hétu, 23 184; Carmen Lavallée, Martin et Joël Lambert, 28 125; Gérald Leduc & Lise Giroux, 23 613; Guy Levasseur & Brigitte Houde, 30 000; Martine Maheu et Gilles Drouin, 30 000; Gilles Meunier & Thérèse Dulude, 30 000; Christian Nadeau et Ginette Cormier, 22 916; Rita Nadeau et Jacques Pouliot, 20 546; François Parent et Céline Bélanger, 22 630; Marcel Pelletier et Diane Belisle, 30 000; Pierre Bourdelais Inc., 23 513; Yves R. Provost et Christiane Laplante, 30 000; Raeburn Holsteins, 30 000; Les Ruchers D. G. F. Inc., 20 123; Brian Scullion & Line Dionne, 21 109; Les Serres Beloeil Enr, 21 769; Martin Simard et Mireille Salter, 24 200; Société d'Ancoeur, 21 169; Société Rainville et Frères, 45 000; Serge Soucy et Linda Benjamin, 25 800; Les Tabacs Gidavin Inc., 30 000; Réal Thibodeau et Diane Ramsay, 30 000; Claude Trottier et Corinne Beaupré, 29 298.

ACCOUNTS UNDER $20 000: 19 856 475.

.Farm credit - assuming part of the interest: $102 046 972

Various persons, 102 046 972.

.Développment of the horse-racing industry: $8 407 042

Commission des courses du Québec, 8 368 000; Groupe de recherche en médecine équine du Québec, 30 000.

ACCOUNTS UNDER $20 000: 9 042.

.Government Entreprises and Agencies: $9 510 000

Contribution for the accumulated deficit in the crop insurance and income stabilization fund for sugar beet producers: Régie des assurances agricoles du Québec, 6 710 000; Société québécoise d'initiatives agro-alimentaires (SOQUIA), 2 800 000.

.Training of farm operators: $806 000

Collège Macdonald, 806 000.

.Food inspection: $5 139 490

Communauté urbaine de Montréal, 4 372 127; Ville de Québec, 498 828; Ville de Sherbrooke, 154 933; Ville de Trois-Rivières, 113 602.

.Milk - schools: $12 380 733

Agrodor coopérative agro-alimentaire, 417 471; Agropur Amqui, 124 103; Agropur Montréal, 1 415 871; Aliment Ault Ltée, 172 752; Chaine coopérative Saguenay, 170 526; Commission des écoles catholiques de Montréal, 50 000; Commission scolaire Crie, 84 183; Commission scolaire Kativik, 86 185; Conseil de l'indusdrie laitière, 937 242; La crèmerie de Trois-Rivières Ltée, 179 845; Ferme la Mauricie Purdel, 46 239; LAITERIE(S): Casavant Inc., 298 049, Chagnon Ltée, 81 500, Chalifoux Inc., 86 556, Dallaire Ault Ltée, 228 209, de La Baie, 92 133, Lamothe & Frères Ltée, 147 270, Lowe, 37 038, Mont St-Bruno, 98 540, Mont St-Hilaire Ltée, 130 111, Royola Inc., 134 016, Victo, 34 774; La Natrel Inc., 5 742 182; Nutrinor coopérative agro-alimentaire, 286 973; Purdel Montréal Inc., 169 553; Purdel Québec, 735 643.
ACCOUNTS UNDER $20 000: 393 769.

.Maritime fisheries - boat building: $5 593 634

Corinne Anglehart Blais, 95 479; Pierre Az. Arseneau, 39 907; Jean Bezeau, 44 941; Julien Blanchette, 60 749; Gaston Boies, 65 126; Yves Boisvert, 25 152; Oneil Bond, 156 199; Alcide Boulay, 21 491; Martin Castilloux, 95 394; Randy Clark, 21 133; Harold N. Côté, 21 748; Jean-Claude Côté, 120 972; Harold Cotton, 119 721; Claude Couillard, 56 561; Crevettes du Golf Inc., 26 580; Roland L. Cyr, 23 166; Richard Després, 128 469; Albert Dupuis, 95 807; Serge Dupuis, 28 057; Georges Fraser, 108 904; Glen Gallichon, 25 660; Daniel Giasson, 22 277; Hector Giasson, 91 407; Scott Girard, 111 398; Thomas Hobbs, 20 350; William Hobbs, 20 323; J.L.B. Pêcheries du Cap Inc., 63 709; Gilles Joncas, 64 485; Guy Jones, 27 249; James H. Keats, 36 022; L.D.J. Turbide Inc., 44 389; Bernard Labbé, 31 885; Jean-Claude Labrie, 58 292; Antonin Laflamme, 163 532; Charles Landry, 34 517; Jean-Marc Legault, 103 102; Elphège Lelièvre, 23 348; Léopold Marcoux, 21 140; Jean-Louis Monger, 20 371; Robert Nadeau, 23 082; Laurent Normand, 49 775; Bertrand O'Connor, 49 659; Nelson O'Connor, 35 924; Marc Paré, 139 843; PÊCHERIES: C.C. Inc., 56 766, Castilloux Inc., 101 187, Clermont David, 97 137, R. Dufresne Inc., 26 697, Gedema Inc., 61 398, Raoul Grenier Inc., 98 615, Réjean Grenier Inc., 123 328, Gaston Laflamme Inc., 160 677, Claude Landry Inc., 97 857, Serge Mercier Inc., 97 775; Marcel M. Plourde, 119 040; Daniel Roussel, 23 323; Marcel Roussy, 23 280; Roland Roussy, 55 542; Fernand Sylvestre, 178 658; Léonard Thériault, 64 029; Robert Thériault, 22 814; Jean-Marie Therrien, 41 595; Réal Turbide, 44 837; Bruno Vibert, 21 066.
ACCOUNTS UNDER $20 000: 1 440 718.

.Maritime fisheries - development of bio-aquatic products: $2 227 099

Association québécoise de commercialisation de poissons et fruits de mer (AQCOMER), 40 000; Association des pêcheurs de Bonne Espérance Inc., 812 131; Comité des pêcheurs d'Harrington Harbour, 182 000; Comité des pêcheurs de Middle Bay, 454 500; Del Castillo Bacalao, 29 754; Les Crustacés des Iles Inc., 35 465; Entreprise H. Aida Inc., 107 850; Ferme de truites St-Mathieu Inc., 28 131; Gastronomie Gaspésienne Inc., 103 850; Groupe frais congelé, 62 250; Madelipêche Inc., 23 522; Primonor Inc., 143 132; 150147 Canada Inc., 121 237.
ACCOUNTS UNDER $20 000: 83 277.

.Maritime fisheries - aquicultural products: $1 074 113

Administration régionale Crie, 84 100; Administration régionale Kativik, 42 625; Aquaculture Manic Saguenay Inc., 130 400; Association québécoise de l'industrie de la pêche, 157 500; C.R. Aquacultures Inc., 54 390; Chantier maritime Paspébiac, 81 786; Ferme piscicole des bobines, 38 000; Yves Fournier, 20 000; Fruits de mer Grande-Entrée, 52 800; Pêcheries Douglas Mc Innis, 21 641; Pisciculture des Alleghanys Inc., 84 800; Pisciculture Guay Inc., 66 000; Socomer Inc., 75 000.

ACCOUNTS UNDER $20 000: 165 071.

.Reorganisation plan for the fisheries sector: $7 595 821

Alliance des pêcheurs commerciaux, 164 650; Baie des Chaleurs aquaculture, 288 243; Coopérative des pisciculteurs Estrie, 38 390; Fruits de mer Grande-Entrée, 27 622; Groupe industrie du crabe Gaspé, 90 000; Thomas Lawless, 183 750; Madelipêche Inc., 400 000; Poissons salés gaspésiens Ltée, 32 200; Primonor 1989 Inc., 120 000; Producteurs de homards du Québec, 71 210; Société des Pêches de Newport Inc., 300 000; 150147 Canada Inc., 3 350 000.

ACCOUNTS UNDER $20 000: 2 529 756.

.Dairy production - analysis of herds: $3 165 000

Corporation du programme d'analyse des troupeaux laitiers du Québec (PATLQ Inc.), 3 165 000.

.University research: $3 111 268

Collège Macdonald, 891 887; Institut Armand Frappier, 108 338; Institut National de recherche scientifique, 65 301; UNIVERSITIES: Laval, 1 427 128, de Montréal, 485 005, du Québec à Montréal, 30 778, de Sherbrooke, 68 556.

ACCOUNTS UNDER $20 000: 34 275.

.Bio-food sector - business management and development of new products: $1 520 526

Abattoir du Témis Inc., 37 350; Agrodor CAA Outaouais Laurentide, 62 000; Aliments Delisle Ltée, 63 740; Bexel Inc., 152 133; C A M S Terres Noires Ltée, 37 776; Comax coopérative agricole, 180 000; Culipak Inc., 50 000; Domaine de la Chevrière Enr, 42 016; Fromage Victoria, 23 021; Montpak Ltée, 119 263; Salami Vénitien, 42 452; Richard Sirois, 43 654; Tyson Canada Inc., 400 000.

ACCOUNTS UNDER $20 000: 267 121.

.Other: $6 335 134

Aquatek Mariculture Inc., 22 000; Association de la jeunesse rurale du Québec, 23 840; Centre d'Insémination Porcine du Québec Inc., 456 034; Collège Macdonald, 60 000; Comax coopérative agricole, 170 000; Coopérative service d'agriculture Abitibi ouest, 28 000; Corporation programme d'évaluation des porcs commerciaux, 20 000; Denis Desrochers, 60 000; Les Entreprises Agriel Inc., 57 717; FÉDÉRATION(S): agricole biologique du Québec, 152 098, des agricultrices du Québec, 90 000, Institut Horticole Ornementale du Québec Inc., 60 000, des producteurs de bovins du Québec, 35 711; FERME(S): Angus, 23 410, J. Chartier & Fils Inc., 53 624, Larent Inc., 60 000, Roy Michel Inc., 27 575, Théo Ltée, 49 999, Viber Inc., 21 704, Volac Inc., 31 122; Gilles Hamel, 26 721;

Institut québécois de l'horticulture ornementale, 300 000; Jardin botanique de Montréal, 50 000; Louise Lacroix, 22 510; Mario Leclerc, 40 000; P A T L Q Inc., 25 000; La Pommeraie de Dunham Inc., 34 377; Les Serres Hypo Vie Inc., 24 999; Service de main d'oeuvre agricole U.P.A., 25 119; Société d'agriculture de Richmond, 22 105; La Société Ayrshire du Québec, 20 876; Société des éleveurs de bovins canadiens, 44 036; Syndicat des producteurs de bleuets du Québec, 23 368; Syndicat des producteurs de chevaux de course Saguenay Lac St-Jean, 21 499; Truites des Sources 1990 Inc., 40 000; Université Laval, 30 000.

ACCOUNTS UNDER $20 000: 4 081 690.

.Other transfer payments by electoral districts: $75 982 997

Various beneficiaries as per financial help object described in table (for details, see pages 2-68 to 2-71): 75 982 997.

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11. Other Expenditures: $1 235 464

Compensation for property damage and interest: Adrien, Yves et Clermont Plourde, Rita Cadorette Plourde, 938 096; Exchange on foreign currency, 44 255; Loss on sale of acquired goods following default of borrowers (Office du crédit agricole du Québec), 129 925.

ACCOUNTS UNDER $35 000: 123 188.

AGRICULTURE, PÊCHERIES ET ALIMENTATION
List of suppliers and beneficiaries by category

TRANSFER PAYMENTS (cont'd)	Land improvement	Improvement of watercourses	Workers' travelling expenses	Development of food produce marketing	Development of various productions in agricultural regions
	$	$	$	$	$
Abitibi-Est					65 097
Abitibi-Ouest				108 339	564 102
Argenteuil	400 544	93 753	6 399		39 078
Arthabaska	32 857	92 448	4 242	75 000	17 750
Beauce-Nord	183 424			1 402	12 043
Beauce-Sud	61 126	10 773			41 805
Beauharnois-Huntingdon	437 092	341 431	29 849	44 690	33 627
Bellechasse	77 666		27 270		47 256
Berthier	114 119	101 938	13 930		17 171
Bertrand	99 991				23 470
Bonaventure					453 000
Brome-Missisquoi	217 629	21 522	260		2 716
Chambly	91 244				11 700
Champlain	85 479	16 178	1 140		37 552
Chapleau	17 051				
Charlesbourg					
Charlevoix	1 463				63 773
Châteauguay	18 242		160 794		5 383
Chauveau		81 230			
Chicoutimi	14 398				57 574
Chomedey					
Deux-Montagnes	56 188		54 032		16 720
Drummond	94 044		30 062		
Dubuc	37 241	34 448			178 340
Duplessis	1 650		5 480		103 671
D'Arcy-McGee					
Fabre	1 751		23 540		5 000
Frontenac	8 089	1 700			58 280
Gaspé	779		2 560		11 592
Gatineau	26 185	142 921	5 865		45 645
Groulx					
Hull				11 682	
Iberville	413 871	154 328	5 035		39 198
Îles-de-la-Madeleine					35 269
Jean-Talon	1 102		6 907		
Johnson	232 804	405 338	4 355		4 580
Joliette	196 409		47 230		22 505
Jonquière	34 292				15 118
Kamouraska-Témiscouata	89 914	53 077	2 755		289 888
La Peltrie	60 357				
La Prairie	67 160		11 060		500
Labelle	8 073		3 380		82 550
Lac-St-Jean	92 489			4 350	152 732
Lafontaine	18 060			8 237	5 204
Laporte				29 502	5 479
Laurier					
Laviolette	39 886				45 460
Lévis	26 413		6 313	177 323	672
Limoilou					
Lotbinière	175 908	317 955		10 649	42 587
L'Assomption	70 261	129 665	45 785		9 035
Maskinongé	106 752	21 517	7 614		62 099
Masson	29 077				
Matane	2 761		225		91 823
Matapédia	42 631	40 153	2 668		400 514
Mégantic-Compton	108 306				19 836
Mercier					
Mille-Îles	5 292				13 024
Montmagny-L'Islet	94 626		1 196	8 098	133 568
Montmorency	24 104	1 437	1 252		19 799
Nelligan			143 712		
Nicolet-Yamaska	478 320		3 860		22 750
Notre-Dame-de-Grâce				50 349	
Orford	51 284			13 848	152 820
Papineau	74 725	5 960	8 173		38 128
Pontiac	26 271				129 792
Portneuf	77 540		6 664	20 695	
Prévost	25 406		32 645		

Fruit and vegetables - production, storage and marketing	Animal production	Promotion of quality farm management	Veterinary services	Municipal and school taxes - partial refund
$	$	$	$	$
	3 325			24 575
146 956	73 672	51 835	162 958	248 733
244 308	65 700		273 600	723 260
40 896	14 212	129 556	1 275 491	584 631
122 465	73 988	91 198	520 071	1 262 818
88 776	39 775	32 455	450 949	562 491
527 075	61 263	146 083	731 544	1 356 682
5 328	40 742		788 807	688 595
92 845	34 210	22 610	232 107	735 046
	7 148	21 445	51 208	266 399
6 835	44 473		30 171	201 638
324 973	103 891	72 692	44 685	899 932
4 587	23 049		76 877	314 038
16 921	56 747	103 980	412 879	453 876
			22 772	28 689
		23 147		4 987
33 006	44 554		90 246	344 588
			56 588	131 195
5 385	900	32 999		73 661
111 203	7 230	31 548	124 417	53 966
				3 206
332 097		64 972		342 451
65 413	7 010	61 038	263 580	289 736
49 917	43 902	11 769	14 738	419 914
39 923	1 849			4 053
	927			2 688
78 378				173 532
31 152	151 591	40 530	253 270	482 814
5 741	8 521		7 957	13 925
11 645	135 306		127 550	285 829
	3 550		45 052	43 786
			7 789	
746 552	57 105	59 403	708 134	1 262 528
853	3 661		29 366	3 537
11 719	4 134		61 051	14 477
42 396	98 367	5 744	227 599	1 049 419
321 754	180 515	42 725	499 728	541 015
	4 904			262 279
7 842	72 924	77 851	115 564	646 561
5 044	1 480	26 927	7 847	78 887
256	6 000		1 125	34 339
44 345	23 665	35 538	65 521	338 362
45 471	33 359	69 275	462 176	588 774
10 000			35 997	4 890
908				
5 000				
246	1 050	43 675	81 468	159 478
77 422	2 711	35 293		73 025
9 026				13 653
80 783	62 442	104 222	495 623	1 394 134
27 705	14 152	67 634	777	194 433
7 926	22 791		178 149	658 429
	23 757			130 184
57 164	86 353	29 103	193 040	226 332
20 167	183 028	92 560	371 167	610 169
7 187	107 201	21 741	123 749	798 153
		2 811		
9 029				141 350
20 429	78 957	37 665	260 406	523 379
3 811	2 576	8 250	95 811	189 538
				12 284
67 125	54 310	94 513	539 313	1 449 179
124 797	128 486	28 454	349 601	590 030
1 998	52 393	23 416	268 770	440 708
9 500	110 556		93 763	300 728
139 258	51 164	15 475	334 386	507 135
		17 571		7 604

AGRICULTURE, PÊCHERIES ET ALIMENTATION
List of suppliers and beneficiaries by category

TRANSFER PAYMENTS (cont'd)	Land improvement	Improvement of watercourses	Workers' travelling expenses	Development of food produce marketing	Development of various productions in agricultural regions
	$	$	$	$	$
Richelieu	98 586	77 691	22 682		5 160
Richmond	121 165			191 818	16 618
Rimouski	22 813	6 166			273 008
Rivière-du-Loup	32 025	59 275	5 500		349 656
Robert-Baldwin					
Roberval	135 227	53 153			453 659
Rousseau	174 235		1 330		71 978
Rouyn-Noranda-Témiscamingue	38 142	379 848			443 546
Saguenay	14 216				311 769
Salaberry-Soulanges	124 251				
Shefford	70 251	48 300	27 385		
Sherbrooke			10 286		
St-François	14 608	175 472			
St-Hyacinthe	185 819		22 610	58 816	18 560
St-Jean	194 960	114 365	16 031		12 923
St-Laurent			6 855		
St-Louis				55 465	
Ste-Marie-St-Jacques				22 892	
St-Maurice	4 987				5 909
Taillon	13 449		36 143	163 513	
Taschereau					
Terrebonne	19 353				9 442
Trois-Rivières	2 747		5 972		6 017
Ungava					
Vachon	1 926				
Vanier					2 100
Vaudreuil	96 840		725		
Verchères	134 454	1 997	9 310		33 084
Vimont			87 970		
Westmount	61 927				
	6 314 327	2 984 039	959 051	1 056 668	5 760 704

Fruit and vegetables - production, storage and marketing	Animal production	Promotion of quality farm management	Veterinary services	Municipal and school taxes - partial refund
$	$	$	$	$
41 345	173 308		65 087	491 260
839 252	142 556		325 427	818 981
59 789	77 025	24 244	318 085	368 804
4 629	48 370	19 426	486 613	509 051
			2 876	2 762
29 898	41 880	62 101	239 560	703 637
60 080	46 812		51 792	558 394
15 000	61 785	25 239	138 932	301 093
71 926	26 160		46 837	115 212
47 894			23 978	134 853
126 127	19 599	68 950	445 509	309 227
		8 280	54 707	
81 207	5 788	48 329	311 426	142 091
88 312	173 145	32 940	546 864	617 575
76 491	24 675	57 611	239 879	408 496
				2 573
327 063				
2 207	19 550	4 477*	186 109	138 747
15 823	228			19 015
9 055				
	2 635			152 052
	14 343		3 909	34 182
	14 595			
376				14 103
	36 350			96
120 070	850		1 000	168 673
154 513	64 723	76 784	238 659	880 461
17 078				59 022
		2 825		
6 479 673	3 509 853	2 308 909	15 392 686	31 217 087

APPROVISIONNEMENTS ET SERVICES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Disposal of surplus movable assets	1 284	1 637
Revolving Fund for office supplies and furniture:		
Support services		1 158
Net revenue		368
Revolving fund for data processing equipment:		
Net revenue		930
Revolving fund for copy services:		
Support services		1 595
Net revenue		6
Revolving fund for office machine maintenance:		
Support services		349
Net revenue		70
Fixed assets transferred to the Supplies and Furnishings Fund and to the Computer Hardware and Software Fund	1	211
Increase in value of data processing equipment, upon transfer from the Revolving Fund to the Special Fund		6 101
Miscellaneous	45	22
	1 330	12 447
Interest		
Loans	3 099	
Miscellaneous	19	22
	3 118	22
Recovery		
Prior years' expenditures	1 672	887
Salaries and wages - occupational accidents	71	27
	1 743	914
Total Own-source Revenue	6 191	13 383

DETAILS OF APPROPRIATIONS AND EXPENDITURE BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY

Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-28

SUPPLY AND SERVICES

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Internal Management and Support	13 137		12 293	2 983	435	566	2 449
2. Supply	32 437	1	31 137	8 027	798	20 956	80
3. Management of Contracts and Government Services	2 960		2 398	1 986	28	140	39
4. Immovable Services	2 890	1	2 626	2 293	107	23	120
TOTAL	51 424	2	48 454	15 289	1 368	21 685	2 688

PROGRAM 2
Summary: page 1-28

FULFILMENT OF DEPARTMENTS' AND AGENCIES' COMMITMENTS TOWARD THE SOCIÉTÉ IMMOBILIÈRE DU QUÉBEC

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Provision to increase any appropriation , with the approval of the Conseil du trésor, of a department or agency for defraying the rental costs of facilities and leasehold improvement costs made available to it by the Société immobilière du Québec (*)							
2. Organization Projects for Departments and Agencies	1 646		1 468				
TOTAL	1 646		1 468				

(*) The balance of the appropriations so transferred and of those already included in the estimates of departments for such plans may be repaid to this provision with a right of re-use, the whole on the conditions fixed by the Conseil du trésor.

TOTAL FOR THE PROGRAMS

	AUTHO-RIZED APPRO-PRIATIONS	Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
Voted	53 070	2	49 922	15 289	1 368	21 685	2 688

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORY	16 657	32 474

The objective of this program is to plan, direct and coordinate the resources of the Department, to make Government purchases, to ensure the normative and regulatory administration of contracts, to propose to the Government policies and regulations related to the acquisition and supply of services, and to provide various services to the Government departments and agencies; its objective is also to establish, with the cooperation of the departments and agencies designated by the Government, their needs for immovables.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
257	4 773	272	199	1					356			2
245	36	543	119	6					327			
8	6	57	28						16			90
8	6	36	33									
518	4 821	908	379	7					699			92

The objective of this program is to provide departments and agencies with the appropriations required to pay for expenses related to the management of facilities made available to them by the Société immobilière du Québec.

	1 468											
	1 468											

518	6 289	908	379	7					699			92

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	699	92

APPROVISIONNEMENTS ET SERVICES
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Non-Profit Organizations			
Other	2	2	9
Special Funds			
Office machines maintenance and repair fund	90	90	81
Government documents reproduction fund	214	0	343
Total	306	92	433

---

1. Wages, Salaries and Allowances: $15 288 715
2. Other Remuneration: 1 367 867
$16 656 582

Including $2 162 370 for 30 executives (deputy-ministers and managerial staff) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Governments' contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 92 917.

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3. Transport and Communication Services: $21 685 035

Aéropar International Courrier Inc., 52 128; Courrier Purolator Ltée, 1 640 448; Dicom Express Inc., 60 490; Communication services fund, 134 768; Telecommunications services fund, 353 798; GM Patry Ltée, 89 816; Imopac (INTL) Inc., 98 221; Interpost Systems Ltd., 41 069; Jet Services J.S.T. Inc., 160 387; Pitney Bowes du Canada Ltée, 118 043; Canada Post Corporation, 18 287 837; Starber International Inc., 59 364; TNT Mailfost International Mailing, 109 253.

ACCOUNTS UNDER $35 000: 479 413.

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4. Professional, Administrative and Other Services: $2 687 605

Telecommunications services fund, 71 255; Commputer services fund, 1 842 145; Groupe C.G.I. Inc., 58 002; Groupe D.M.R. Inc., 107 582.

ACCOUNTS UNDER $35 000: 608 621.

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5. Maintenance and Repairs: $518 160

Émilien Bédard Inc., 46 249; Office machines maintenance and repair fund, 69 430; Industries FDS Inc., 36 844; Société immobilière du Québec, 202 098.

ACCOUNTS UNDER $35 000: 163 539.

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6. Rent: $6 288 973

Savin Canada Inc., 36 701; Société immobilière du Québec, 6 224 948.

ACCOUNTS UNDER $35 000: 27 324.

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7. Supplies and Materials: $908 558

Government documents reproduction fund, 159 190; Supplies and furnishings fund, 214 055; Ultramar Canada Inc., 95 225.

ACCOUNTS UNDER $35 000: 440 088.

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8. Machinery and Equipment: $1 077 789

Apple Canada Inc., 35 115; Centre du Camion Beaudoin Inc., 45 589; Supplies and furnishings fund, 165 047; Olivetti Systèmes et Réseaux Canada Ltée, 291 411; Pitney bowes du Canada Ltée, 191 014.

ACCOUNTS UNDER $35 000: 349 613.

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10. Transfer Payments: $92 000

.Special funds: $90 000

Office machines maintenance and repair fund: 90 000.

.Other: $2 000

ACCOUNTS UNDER $20 000: 2 000.

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11. Other Expenditures: $7 150

ACCOUNTS UNDER $35 000: 7 150.

ASSEMBLÉE NATIONALE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Government bills	157	139
Private members' bills	62	107
Books, newspapers and souvenirs	211	198
Le Parlementaire restaurant	571	534
Le Mini-Débat restaurant	232	170
Miscellaneous	112	140
	1 345	1 288
Interest		
Miscellaneous	1	1
Recovery		
Miscellaneous	16	23
	1 362	1 312
Total Own-source Revenue	1 362	1 312

DETAILS OF APPROPRIATIONS AND EXPENDITURE BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY

Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

SERVICES TO LEGISLATORS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Secrétariat général and Legislation							
Statutory (1)	3 060		2 917	1 797	494	469	95
2. Parliamentary Committees							
Statutory (1)	1 378		1 185	700	226	97	155
Statutory (2)	8 294	2	4 904	518	577	953	1 290
TOTAL	12 732	2	9 006	3 015	1 297	1 519	1 540

(1) Act respecting the National Assembly, R.S.Q., c. A-23.1.
(2) Act to establish the Commission on the Political and Constitutional Future of Québec, S.Q., 1990, c. 34.

PROGRAM 2
Summary: page 1-24

INTERNAL MANAGEMENT AND SUPPORT

1. Library							
Statutory (3)	3 173		3 172	2 112	599	13	188
2. Security							
Statutory (3)	1 362		1 361	149	819	4	9
3. Support							
Statutory (3)	28 985	1	28 941	10 002	4 559	2 324	945
4. Reserve Fund							
Statutory (3)							
TOTAL	33 520	1	33 474	12 263	5 977	2 341	1 142

(3) Act respecting the National Assembly, R.S.Q., c. A-23.1.

The objective of this program is to assist Members in the exercise of their duties as legislators and as controllers of government activities.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
		23	5						34			
		7										
21	1 483	51	4						7			
21	1 483	81	9						41			

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the National Assembly programs and to inform Members of Parliament and the citizens of its activities.

5		240	2	8					5			
68	1	45	14						45	207		
2 565	1 283	2 916	783	11					1 120	2 433		
2 638	1 284	3 201	799	19					1 170	2 640		

(in thousands of dollars)

PROGRAM 3
Summary: page 1-24

STATUTORY SUPPORT SERVICES FOR MEMBERS OF PARLIAMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Salaries and Allowances							
Statutory (4)	6 648	8	6 410	824		4 536	
Statutory (5)	9 456		9 428	9 428			
2. Members' Staff							
Statutory (4)	14 835	2	14 662	12 692		602	1 110
3. Parties' Research Services							
Statutory (4)	703		695	383	120	42	84
TOTAL	31 642	10	31 195	23 327	120	5 180	1 194

(4) Act respecting the National Assembly, R.S.Q., c. A-23.1.
(5) Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, R.S.Q., c. C-52.1.

TOTAL FOR THE PROGRAMS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Statutory	77 894	13	73 675	38 605	7 394	9 040	3 876

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	45 999	23 809

The objective of this program is to ensure Members the necessary resources for carrying out their duties.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	
	1 050											
1	191	45	5								16	
	3	57	6									
1	1 244	102	11								16	

2 660	4 011	3 384	819	19					1 211	2 640	16	

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	3 867	

1. Wages, Salaries and Allowances:	$38 604 281
2. Other Remuneration:	7 394 240
	$45 998 521

Act respecting the conditions of employment and the pension plan of Members of the National Assembly: $9 427 534.

President: Jean-Pierre Saintonge.

Vice-Presidents: Michel Bissonnet, Lawrence Cannon, Roger Lefebvre.

Leader of the Official Opposition: Jacques Parizeau.

House Leader of the Government: Michel Pagé.

Deputy House Leaders of the Government: Jean-Pierre Bélisle, Daniel Johnson, Roger Lefebvre.

House Leader of the Official Opposition: Guy Chevrette.

Deputy House Leader of the Official Opposition: François Gendron.

Chief Government Whip: William Cusano.

Chief Opposition Whip: Jacques Brassard.

Deputy Government Whips: Madeleine Bleau, Norman MacMillan, Rémy Poulin.

President of Government Caucus: Marcel Parent.

Parliamentary assistants: André Beaudin, Jean-Pierre Bélisle, Robert Benoît, Jacques Chagnon, France Dionne, André J. Hamel, Albert Houde, Jean Leclerc, Yvon Lemire, Cosmo Maciocia, Ghislain Maltais, Serge Marcil, Henri Paradis, Marcel Parent, Christiane Pelchat, Paul Philibert, Jean-Guy St-Roch, Robert Thérien, Michel Tremblay, Russell Williams.

Chairmen of standing committees: Guy Bélanger, Claude Dauphin, Réjean Doyon, Jean Garon, Louise Harel, Jean-Guy Lemieux, Pauline Marois, Maurice Richard.

Vice-Chairmen of standing committees: Madeleine Bélanger, Francis Dufour, Claire-Hélène Hovington, Jean-Pierre Jolivet, Jean A. Joly, Denis Lazure, Roger Paré, Rémy Trudel.

Sessions chairmen: Jean Audet, Jeanne L. Blackburn, Christian Claveau, Georges Farrah, Paul-André Forget, Henri-François Gautrin, Réal Gauvin, Jean-Claude Gobé, John Kehoe, René-Serge Larouche, Jacques Léonard, Robert Lesage, Robert Libman, Charles Messier.

OFFICE OF THE NATIONAL ASSEMBLY:

President: Jean-Pierre Saintonge.

Members: André Boulerice, Jacques Brassard, Pierrette Cardinal, Michel Charbonneau, William Cusano, Michel Després, Richard B. Holden, Carmen Juneau, Marcel Parent.

Acting Members: Yves Blais, Madeleine Bleau, Benoît Fradet, Robert Libman, Nicole Loiselle, Norman MacMillan, Rémy Poulin, Cécile Vermette.

Members: Indemnities and expense allowances, $8 457 753.*

	Calendar year from 90-04-01 to 90-12-31	Calendar year from 91-01-01 to 91-03-31
Indemnity	$57 260	$60 123
Expense allowances	$10 070	$10 574

* As Members of the National Assembly, Members receive the indemnities and allowances prescribed by sections 1 and 10 of the Act respecting conditions of employment and the pension plan of Members of the National Assembly (R.S.Q., C-52.1).

OTHER: $36 570 987

Including $2 617 077 for 34 executives (deputy-ministers and managerial staff) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 56 282.

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3. Transport and Communication Services: $9 040 585

MEMBERS: Travel from electoral division to Parliament Building, 904 584; Expenditures for the rental, in a Member's electoral division, of premises to receive his constituents and for furnishings and equipment costs, 2 287 130.

OTHER: Bell Canada, 747 297; Bell Cellulaire Inc., 248 852; Club Voyages Ulysse Inc., 202 638; FUNDS: Communication services fund, 93 625, Government documents reproduction fund, 55 069, Telecommunications services fund, 1 505 758; Imprimerie St-Romuald, 819 325; Québec téléphone, 167 408; Taxis Coop Québec 525-5191, 46 554; Telbec, 64 559; Télébec Ltée, 130 874; Unitel, 68 395.

ACCOUNTS UNDER $35 000: 1 698 517.

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4. Professional, Administrative and Other Services: $3 875 969

Assemblée internationale des parlementaires de langue française, 89 596; Association internationale des parlementaires de langue française, 40 000; Banque Nationale du Canada, 105 827; Claude Bélanger, 73 486; Michel Bélanger, 42 300; Jean Campeau, 42 300; Collège Lasalle Industries Inc., 38 870; Communications Verbatim Inc., 103 926; Consultations T.W.S., 38 500; Contrefort Inc., 49 390; Communication services fund, 472 260; Gagnon, Guy, Letellier, Ross, 41 438; Étienne Genest, 45 682; Charles G. Grenier, 64 635; Groupe DMR Inc., 42 925; Litho Acme (Québec) Inc., 37 650; Raymond, Chabot, Martin, Paré, 49 800; Restaurant Le Parlementaire, 71 005; Henri-Paul Rousseau, 41 580; Jean-Jacques Saintonge, 40 973; Gilles Savoie, 40 405; Solivar, 43 091; Carole Tremblay, 76 629; Utlas International Canada, 58 187.

ACCOUNTS UNDER $35 000: 2 125 514.

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5. Maintenance and Repairs: $2 659 768

Brassard et Boucher Inc., 58 008; Caerocom Ltée, 63 055; Constructions Comc Inc., 48 910; Derko Ltée, 494 568; Ébénisterie J.L. Poulin, 64 583; Entreprises G.T.C. Enr., 119 865; Excavations Marcel Cauchon Inc., 61 874; Otis Canada Inc., 37 740; Service d'Entretien Empro Inc., 79 861; Services Techniques Informatiques S.T.I. Inc., 382 553; Société immobilière du Québec, 603 834; Université Laval, 60 002.

ACCOUNTS UNDER $35 000: 584 915.

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6. Rent: $4 011 291

MEMBERS: Expenditure for housing, in Quebec or its immediate vicinity, of a member whose principal residence is outside the territory of Quebec City and electoral divisions adjacent to it, 1 049 427.

OTHER: Bell Canada, 53 535; Communication services fund, 153 582; Intair, 38 668; Réseau Pathonic Inc., 656 890; Société immobilière du Québec, 1 331 830; Société du versant Nord, 66 385; Telesat Canada, 340 291; Xerox Canada Ltée, 96 823.

ACCOUNTS UNDER $35 000: 223 860.

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7. Supplies and Materials: $3 383 826

Boulevard Produits de Bureau Inc., 45 821; Corporation des tapis Peerless, 40 394; Dataworld (Canada) Inc., 48 428; Distrilec Inc., 58 551; FUNDS: Government documents reproduction fund, 551 839; Supplies and furnishings fund, 178 621; Granicor Inc., 38 728; Mirabau Inc., 42 407; M Q portes et fenêtres, 45 044; Papeteries J.B. Rolland Ltée, 228 733; Société des alcools du Québec, 63 371; Viandes Vanier Inc., 58 405; Westburne Québec Inc., 36 547.

ACCOUNTS UNDER $35 000: 1 946 937.

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8. Machinery and Equipment: $2 029 584

Bell Canada, 51 931; Cassidy, 38 961; Dec Mobilier Inc., 45 479; Heidelberg Canada Ltd., 204 640; Industries Rouillard Inc., 76 467; Irisco du Québec Inc., 43 375; Mistigri Service Informatique Inc., 59 784; Misys Inc., 35 058; OE Inc. (Compagnie Canadienne d'Équipement de Bureau), 39 461; Ogivar Technologies Inc., 107 382; Paymaster, 57 142; Services Techniques Informatiques S.T.I. Inc., 462 838; Sidelco (1983) Inc., 86 016; Supplies and furnishings fund, 163 411; Trane vente et service Québec, 48 846.

ACCOUNTS UNDER $35 000: 508 793.

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9. Land, Buildings and Engineering Works (Fixed Assets): $2 639 585

Architectes Lemay & Michaud, Bernard, Cloutier, Ross, 185 039; Cagibi, 66 720; Constructions Béland & Lapointe Inc., 278 030; Constructions Nouveau Concept M.L. Inc., 65 647; Coulombe & Garant Construction Inc., 120 000; Denis St-Louis et associés, 370 491; Eug. Prémont & Fils Inc., 37 221; Hervé Pomerleau Inc., 1 050 000; Laroche & Gilbert Construction Inc., 50 220; Paquet, Dutil et associés, 139 269; Sidelco (1983) Inc., 188 973.

ACCOUNTS UNDER $35 000: 87 975.

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11. Other expenditures: $35 419

ACCOUNTS UNDER $35 000: 35 419.

COMMUNAUTÉS CULTURELLES ET IMMIGRATION
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	42	55
Recovery		
Prior years' expenditures	74	12
Miscellaneous	64	42
	138	54
	180	109
Total Own-source Revenue	180	109
Government of Canada Transfers		
Other programs		
Citizenship preparation course	(3)	2 138
Miscellaneous	(26)	28
Total Government of Canada Transfers	(29)	2 166
Total Revenue	151	2 275

COMMUNAUTÉS CULTURELLES ET IMMIGRATION

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-14

CULTURAL COMMUNITIES AND IMMIGRATION

	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Policies and Programs	5 236	1	4 674	2 661	864	127	867
2. Clientele Services	32 587	515	31 583	13 596	10 513	348	2 369
3. Administration and Professional Services	22 215	8	20 956	5 626	1 487	1 548	1 592
TOTAL	60 038	524	57 213	21 883	12 864	2 023	4 828

PROGRAM 2
Summary: page 1-14

CONSEIL DES COMMUNAUTÉS CULTURELLES ET DE L'IMMIGRATION

	AUTHO-RIZED APPRO-PRIATIONS	Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
TOTAL	963	1	962	525	145	31	41

TOTAL FOR THE PROGRAMS

	AUTHO-RIZED APPRO-PRIATIONS	Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
Voted	61 001	525	58 175	22 408	13 009	2 054	4 869

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	35 417	17 421

The objective of this program is to guarantee the fulfilment of the cultural communities and their total involvement in Québec society, and the recruitment, selection and adaptation of immigrants.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
	8	7	2									138
2	91	162	215						114			4 173
295	8 106	696	695	4					812			95
297	8 205	865	912	4					926			4 406

The objective of this program is to provide the Minister of Cultural Communities and Immigration with advice, as required by law, and as related to the needs of cultural communities and immigration.

2	192	19	2						5			

299	8 397	884	914	4					931			4 406

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	931	4 406

COMMUNAUTÉS CULTURELLES ET IMMIGRATION
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Non-Profit Organizations			
Reception and adaptation of immigrants	1 171	1 171	1 334
Assistance programs for the francization of immigrants	400	371	384
Refugee assistance fund	133	131	87
Cultural community awards and other grants	240	192	
Cultural community programs	1 660	1 647	1 781
Individuals			
Assistance programs for the francization of immigrants	1 077	854	552
Government Enterprises and Agencies			
Institut québécois de recherche sur la culture	40	40	50
Total	4 721	4 406	4 188

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1. Wages, Salaries and Allowances: $22 407 972
2. Other Remuneration: 13 008 893
$35 416 865

Including $2 297 293 for 36 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 109 680.

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3. Transport and Communication Services: $2 054 382

Club automobile de Québec, 92 309; Telecommunications services fund, 838 406; Métropole Litho Inc., 120 387.

ACCOUNTS UNDER $35 000: 1 003 280.

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4. Professional, Administrative and Other Services: $4 869 343

Arcodex Ltée, 49 800; Commission des écoles catholiques de Montréal, 1 037 497; SCHOOL BOARDS: du Goéland, 47 385, Jérome Le Royer, 72 900, régionale Chambly, 53 291, du Sault St-Louis, 58 330, Ste-Croix, 428 832; Conseil et Gestion et d'Organisation CGO Inc., 169 620; Communication services fund, 78 582; Computer services fund, 526 800; GROUPES: DMR Inc., 202 941, S.E.E. Inc., 43 884; Institut québécois de recherche sur la culture, 50 000; Joël Raiffaud et Associés Inc., 59 273; Publication Daz Inc., 72 460; Services d'éducation des adultes Lakeshore/Baldwin-Cartier, 81 000; SHL Systemhouse Inc., 43 119; Statbec Inc., 44 750; Université du Québec à Montréal, 60 000; Petty cash, 35 779.

ACCOUNTS UNDER $35 000: 1 653 100.

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5. Maintenance and Repairs: $298 955

Société immobilière du Québec, 243 122.

ACCOUNTS UNDER $35 000: 55 833.

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6. Rent: $8 397 176

Savin Canada Inc., 44 483; Société immobilière du Québec, 8 124 780; Xerox Canada Ltée, 179 166.

ACCOUNTS UNDER $35 000: 48 747.

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7. Supplies and Materials: $883 691

Supplies and furnishings fund, 219 023; Papeteries J.B. Rolland Ltée, 54 784; Papiers Inter-Cité Ltée, 52 736.

ACCOUNTS UNDER $35 000: 557 148.

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8. Machinery and Equipment: $1 845 236

Concept Audio Visuel, 51 591; Data Terminal Mart, 180 085; Supplies and furnishings fund, 513 148; Haliburton & White Ltée, 59 840; Memorex Telex Inc., 50 296; O.E. Inc., 67 572; Olivetti Systèmes et Réseaux Canada Ltée, 180 789; Oracle Corporation Canada Inc., 39 380; Philips Électronique Ltée, 280 446.

ACCOUNTS UNDER $35 000: 422 089.

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10. Transfer Payments: $4 405 546

.Reception and adaptation of immigrants: $1 171 080

Accueil-Parrainage Outaouais Inc., 32 000; Amitié chinoise de Montréal, 23 900; ASSOCIATIONS: multi-ethnique pour l'intégration des personnes handicapées du Québec, 27 100, des travailleurs grecs du Québec, 24 000; Bureau de la Communauté Chrétienne des Haïtiens de Montréal, 33 000; CARI St-Laurent, 30 000; CARREFOURS: d'aide aux réfugiés (C.S.C.), 20 600, communautaire Le Moutier, 31 500; CENTRES: des femmes de Montréal, 43 650, international des Femmes Québec, 20 000, Portugais de référence et de promotion sociale, 31 250, social d'aide aux immigrants, 132 000; Collectif des femmes immigrantes du Québec, 20 000; COMMUNAUTÉS: Khmère du Canada, 20 800; Laotienne du Québec (C.L.Q.), 21 000; Conseil de la Communauté Noire du Québec Inc., 21 800; Fraternité multiculturelle de Québec Inc., 32 000; L'Hirondelle, Comité d'accueil inter-ethnique, 69 600; MAISONS: d'Haïti Inc., 26 000, internationale de la Rive-Sud Inc., 98 700; SERVICES: d'aide et de liaison pour immigrants, La Maisonnée, 69 400, d'aide aux Néo-Canadiens (Sherbrooke) Inc., 33 000, communautaires Canadiens-Italiens du Québec Inc., 22 900, à la famille chinoise du Grand Montréal Inc., 35 300; Société d'aide aux immigrants du Moyen-Orient, 20 800.

ACCOUNTS UNDER $20 000: 230 780.

.Assistance programs for the francization of immigrants: $1 224 307

Association volontaire de Chinois du Québec, 25 028; CENTRES COMMUNAUTAIRES: de loisirs de la Côte-des-Neiges, 23 532, Sud-Asiatique du Québec, 25 992; Comité d'éducation aux adultes de la Petite Bourgogne et de Saint-Henri, 31 920; Communauté Hellénique de Montréal, 31 410.

ACCOUNTS UNDER $20 000: 1 086 425.

.Government Enterprises and Agencies: $40 000

Institut québécois de recherche sur la culture, 40 000.

.Refugee assistance fund: $130 900

Commission Internationale Catholique pour les Migrations, 35 000; Développement et Paix, 25 000; ORGANISATIONS: Canadienne pour la Solidarité et le Développement, 30 000, Internationale pour les Migrations (OIM), 30 900.

ACCOUNTS UNDER $20 000: 10 000.

.Awards and other grants: $192 490

Union des Producteurs Agricoles (U.P.A.), 20 000.

ACCOUNTS UNDER $20 000: 172 490.

.Cultural community programs: $1 646 769

Association pour l'éducation interculturelle du Québec, 20 000; CENTRES: Communautaire Christophe-Colomb Inc., 40 000, communautaire de loisirs de la Côte-des-Neiges, 20 000, communautaire des Noirs, 45 000, Maghrébin de Recherche et d'Information (CMRI), 23 600, de Recherches-Actions sur les Relations Raciales (CRARR), 39 300, uni de la Communauté Chinoise de Montréal Inc., 58 500; Confédération des associations linguistiques et culturelles du Québec, 22 000; Conseil d'Éducation Juive du grand Montréal, 22 832; Fédération Hellénique Parents et Tuteurs de Montréal, 26 264; Institut Interculturel de Montréal (IIM), 30 000; MAISONS INTERNATIONALES: de Québec, 35 600, de la Rive-Sud Inc., 32 400; Mission Catholique Latino-Américaine, 20 386; Nous Tous Un Soleil Inc., 30 600; Patronat Italo-Canadien pour l'assistance aux immigrants (PICAI), 52 599; Québec Multi-Plus, 23 000.

ACCOUNTS UNDER $20 000: 1 104 688.

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11. Other Expenditures: $3 722

ACCOUNTS UNDER $35 000: 3 722.

COMMUNICATIONS
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Other		
Telephone service operations	1 803	1 694
	1 803	1 694
Miscellaneous Revenue		
Sale of goods and services		
Revolving fund for Government publications		
Net revenue		163
Revolving fund for Media Placement Services:		
Net revenue		(120)
Capital assets and other transferred to the Special Funds:		
Computer Services Fund	1 182	2 773
Telecommunications Services Fund		11 146
Les Publications du Québec Fund	158	
Miscellaneous	5	1
	1 345	13 963
Interest		
Miscellaneous	(2)	
Recovery		
Prior years' expenditures	74	6
Prior years' subsidies	23	129
Miscellaneous	25	10
	122	145
	1 465	14 108
Total Own-source Revenue	3 268	15 802
Government of Canada Transfers		
Other programs		
Integrated information services	981	837
Total Government of Canada Transfers	981	837
Total Revenue	4 249	16 639

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1 — **COORDINATION AND INTERNAL MANAGEMENT**
Summary: page 1-28

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration, Planning and Coordination	8 502		7 772	1 822	236	198	193
2. Administrative and Technical Support	15 855	5	14 963	4 177	583	1 649	1 181
TOTAL	24 357	5	22 735	5 999	819	1 847	1 374

PROGRAM 2 — **MEDIA AND INFORMATION**
Summary: page 1-28

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Communications Media	1 891		1 891				
2. Communication-Québec	8 393		8 328	6 412	487	525	195
3. Government Publications	5 360		5 360			612	757
4. Bibliothèque administrative	1 719		1 716	963	104	7	363
5. Media	4 239	2	4 234	1 915	310	116	320
TOTAL	21 602	2	21 529	9 290	901	1 260	1 635

PROGRAM 3 — **INFORMATION TECHNOLOGY**
Summary: page 1-28

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	5 610	2	5 379	2 915	235	217	1 681

PROGRAM 4 — **RÉGIE DES TÉLÉCOMMUNICATIONS**
Summary: page 1-14

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	1 857		1 711	1 331	34	57	53

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs; the program is also intended to define and implement communications policies.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
6	26	85	53									5 153
217	6 209	351	118	1					477			
223	6 235	436	171	1					477			5 153

The objective of this program is to inform the public of the Government's programs, activities and services, and to promote the development of communications and audio-visual concerns; the program is also intended to assist Government departments and agencies in publishing, information and publicity, and the development of the media and audio-visual sector.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
												1 891
324	58	275	41						11			
	11											3 980
14	7	229	4	7					18			
45	15	42	31	1					28			1 411
383	91	546	76	8					57			7 282

The objective of this program is to define Government orientations concerning information technology, to standardize and coordinate technological developments in these sectors, and to advise the Government and inform the departments concerned.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
45	30	163	24	17					52			

The objective of this program is to ensure economic and technical regulation of telecommunications services provided by companies under Québec's jurisdiction.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
2	169	18	14						33			

(in thousands of dollars)

PROGRAM 5
Summary: page 1-14

COMMISSION D'ACCÈS À L'INFORMATION

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	2 703	3	2 494	1 389	310	227	146

PROGRAM 6
Summary: page 1-18

RADIO-QUÉBEC

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	64 449		64 449				

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	120 578	12	118 297	20 924	2 299	3 608	4 889

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	23 223	17 543

The objective of this program is to enable citizens to consult the records of public agencies while ensuring protection for the personal information on file with these agencies; the program is also intended to offer citizens the possibility of having the decisions of public agencies revised in this regard.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
8	322	45	19						28			

The objective of this program is to provide Government bodies with a service to produce audio-visual material, and to provide the public with a means of intellectual development through radio and television broadcasts.

												64 449

661	6 847	1 208	304	26					647			76 884

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	647	76 884

COMMUNICATIONS
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Assistance to communication enterprises	1 252	1 068	616
Centre providing scientific and catalographical information			165
Regional Economic Development Agreement			
-Development and improvement of techniques, infrastructures and communication services	300	230	1 702
-Development and marketing of contents and software	1 720	1 712	1 386
-Communication initiatives	1 160	837	186
Catalyst project for research and experimental development in information technology	549	549	
Other	180	172	
Non-Profit Organizations			
Community media assistance program	1 275	1 275	998
Development of communications in Native communities	300	300	150
Community work program	216	136	157
Other	320	285	828
Individuals			
Communication awards			8
Special Funds			
Les Publications du Québec fund	3 980	3 980	3 006
Communication services fund	1 891	1 891	
Government Enterprises and Agencies			
Radio-Québec	64 449	64 449	62 227
Total	77 592	76 884	71 429

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1. **Wages, Salaries and Allowances:**	$20 923 556
2. **Other Remuneration:**	2 299 395
	$23 222 951

Including $3 745 752 for 53 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 92 855.

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3. Transport and Communication Services: $3 609 193

Telecommunications services fund, 1 513 951; Inter-Voyage Inc, 68 628; Les Publications du Québec fund, 646 980.

ACCOUNTS UNDER $35 000: 1 379 634.

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4. Professional, Administrative and Other Services: $4 887 980

Becterm Inc., 55 437; Bureau de Consultants en Gestion du Territoire BCGT Inc., 42 720; Consultation et Logiciels Phonix Inc., 35 488; Cosit Inc., 76 062; École nationale d'administration publique, 38 517; FUNDS: Communication services fund, 124 063, Computer services fund, 398 166, Les Publications du Québec fund, 837 538; Groupe CGI Inc., 67 390; Groupe DMR Inc., 239 425; Joël Raiffaud et Associés Inc., 114 604; Price Waterhouse, 50 108; Société Conseil Lambda Inc., 112 783; Société de radio-télévision du Québec, 51 569; Somapro Ltée, 58 835; Synerteen Inc., 60 825; Systèmes ACCI Inc., 36 161; Transition Group Inc., 72 275; Université de Montréal, 52 247; Université du Québec à Montréal, 111 931; Utlas International Canada, 107 448.

ACCOUNTS UNDER $35 000: 2 144 388.

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5. Maintenance and Repairs: $659 678

Becterm Inc., 290 600; Office machines maintenance and repair fund, 83 331; Société Conseil Lambda Inc., 35 000; Société immobilière du Québec, 140 479.

ACCOUNTS UNDER $35 000: 110 268.

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6. Rent: $6 846 660

Savin Canada Inc., 62 379; Société immobilière du Québec, 6 643 607; Xerox Canada Ltée, 39 389.

ACCOUNTS UNDER $35 000: 101 285.

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7. Supplies and Materials: $1 207 945

FUNDS: Government documents reproduction fund, 204 072, Les Publications du Québec fund, 176 227, Supplies and furnishings fund, 141 994.

ACCOUNTS UNDER $35 000: 685 652.

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8. Machinery and Equipment: $950 825

Apple Canada Inc., 69 078; Comterm Inc., 35 332; Epson Canada Ltée, 262 031; Hewlett Packard Canada Ltée, 77 433; Informatique Première Inc., 40 332; Philips Electronics Ltd., 41 812; Sweet Électronique Inc., 50 958.

ACCOUNTS UNDER $35 000: 373 849.

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10. Transfer Payments: $76 885 088

.Assistance to community media: $1 275 000

Association des radio diffuseurs communautaires, 142 820; Campus Laval FM Inc., 52 500; CJAS Radio communautaire, 30 000; Diffusion Communautaire Baie-des-Chaleurs Inc., 20 300; La radio du Pontiac Inc., 40 000; RADIO: Anticosti Inc., 25 000, Basse-ville, 45 000, Blanc Sablon, 35 000, Bellechasse, 163 000, Centre-ville St-Louis, 45 000, CKNA Inc., 30 000; RADIO COMMUNAUTAIRE: de Châteauguay Inc., 29 451, de Fermont Inc., 40 000, de l'Estrie, 40 000, FM de la Haute-Gatineau Inc., 30 000, de Havre-St-Pierre, 30 000, de Senneterre Inc., 42 000, du compte, 150 000, du Saguenay Inc., 41 000, francophone de Montréal, 43 000, Rive-Sud, 52 000; Radio MF Charlevoix, 40 000; Radio Nord-Joli Inc., 40 000.

ACCOUNTS UNDER $20 000: 68 929.

.Assistance to communication enterprises: $1 067 855

Accès Logique 2000 Inc., 28 000; Association canadienne de la Radio et de la télévision de langue française, 25 000; Association des agences de publicité du Québec, 25 000; Association des Médias Écrits Communautaires du Québec Inc., 58 500; Association nationale des télespectateurs, 23 000; Centre de recherche action sur les relations raciales, 27 000; Chambre de commerce du Québec, 31 500; Chambre de commerce Montréal métro, 22 500; Conseil des Usagers des Médias de la Sagamie Inc., 20 800; Consortium de télévision Québec Canada, 20 000; Convergence, 30 000; Fédération de l'informatique du Québec, 36 000; Fédération nationale des ass. de consommateurs du Québec, 41 382; Forum télématiques canadien, 30 000; Institut québécois de la recherche sur la culture, 22 500; Mondial de la publicité francophone de Montréal, 40 000; Télécommunications de l'Est Enr., 50 000; Novasys, 20 800; Publicité club de Montréal, 27 000; Premier Choix TVEC Inc., 22 500; Radio Activités Inc., 20 000; Regroupement des télévisions communautaires et locales du Québec, 65 000; Télé Variétés Inc., 36 000; Télé-Copro Inc., 55 000.

ACCOUNTS UNDER $20 000: 290 373.

.Development of communications in Native communities: $300 000

ACCOUNTS UNDER $20 000: 300 000.

.Development and improvement of techniques, infrastructures and communications services: $229 831

Consortel Enr., 229 831.

.Development and marketing of contents and software: $1 713 495

Bellevue Pathé Québec Inc., 302 245; Consortium de télévision Québec Canada, 560 000; Association canadienne de la Radio et de la télévision, 37 500; Groupe techner, 35 000; Productions Pascal Blais Inc., 60 000; Télépoint Inc., 200 000; Spectrel Communications Inc., 450 000; Martin International, 40 000.

ACCOUNTS UNDER $20 000: 28 750.

.Government Enterprises and Agencies: $64 449 300

Société de radio-télévision du Québec, 64 449 300.

.Special funds: $5 870 887

Communication services fund, 1 890 600; Les Publications du Québec fund, 3 980 287.

.Communications initiatives: $836 673

Centre de promotion du logiciel québécois, 250 000; Annuelle des professionnels des industries de l'image et du son, 40 000; Centrale de réservations touristiques, 37 500; Centre de la Promotion Logiciel Québécois Calculus Ltée, 100 000; Girico, 100 000; Groupe Hicart, 44 100; Centre francophone de recherche en informatisation, 80 000; Qui Fait Quoi Inc., 25 000; Université de Montréal département de communication, 42 573; Sagie Géographes conseils, 20 000; Novasys, 90 000.

ACCOUNTS UNDER $20 000: 7 500.

.Catalyst project for research and experimental development in information technology: $548 947

Groupe DMR Inc., 548 947.

.Community works: $136 295

ACCOUNTS UNDER $20 000: 136 295.

.Other: $456 806

Chambre de commerce de Montréal métropolitain, 25 000; Échange de données informatisées commerce, 95 855.

ACCOUNTS UNDER $20 000: 335 951.

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11. Other Expenditures: $26 402

ACCOUNTS UNDER $35 000: 26 402.

CONSEIL DU TRÉSOR
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Absences for union activities	(2)	3 689
Miscellaneous	13	9
	11	3 698
Recovery		
Miscellaneous	14	4
Total Own-source Revenue	25	3 702

PROGRAM 1
Summary: page 1-28

BUDGET MANAGEMENT AND ADMINISTRATIVE POLICIES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Budget Policies	3 887		3 667	3 267	282	95	9
2. Management Policies	5 400		4 896	2 946	137	14	455
3. Personnel and Labour Relations Policies	7 084	1	6 676	5 323	589	201	493
4. Administrative and Technical Support	6 704		6 446	1 946	292	497	293
TOTAL	23 075	1	21 685	13 482	1 300	807	1 250

TOTAL FOR THE PROGRAM							
Voted	23 075	1	21 685	13 482	1 300	807	1 250

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	14 782	6 358

The objective of this program is to establish general policies for the management of human resources, to determine the allocation of human, physical and financial resources in compliance with Government priorities, and to see that the departments and agencies under their jurisdiction make efficient use of them in carrying out their programs.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
		5	9									
165	282	64	288						413			132
		36	34									
115	2 951	318	33	1								
280	3 233	423	364	1					413			132
280	3 233	423	364	1					413			132

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	413	132

CONSEIL DU TRÉSOR
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Government Enterprises and Agencies			
Commission des normes du travail	132	132	
Total	**132**	**132**	

CONSEIL DU TRÉSOR
List of suppliers and beneficiaries by category

---

1. Wages, Salaries and Allowances: $13 483 527
2. Other Remuneration: 1 300 221
$14 783 748

Including $3 527 861 for 49 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail du Québec, 55 565.

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3. Transport and Communication Services: $805 719

Telecommunications services fund, 264 947; Impressions Stampa Inc., 47 925.

ACCOUNTS UNDER $35 000: 492 847.

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4. Professional, Administrative and Other Services: $1 248 744

Willam Atkinson, 82 430; Gilles Filion, 54 600; Computer services fund, 144 890; Groupe DMR Inc., 81 635; Gilles Guévremont, 71 957; Industrielle Services Techniques Inc.(IST), 126 863; Michel Monette, 40 000.

ACCOUNTS UNDER $35 000: 646 369.

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5. Maintenance and Repairs: $280 599

I.B.M. Canada Ltée, 59 056; Société immobilière du Québec, 100 257; Xerox Canada Ltée, 35 928.

ACCOUNTS UNDER $35 000: 85 358.

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6. Rent: $3 233 934

Computer hardware and software fund, 193 638; I.B.M. Canada Ltée, 70 868; Savin Canada Inc., 37 966; Société immobilière du Québec, 2 900 796.

ACCOUNTS UNDER $35 000: 30 666.

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7. Supplies and Materials: $421 970

Supplies and furnishings fund, 81 449; Government documents reproduction fund, 196 809.

ACCOUNTS UNDER $35 000: 143 712.

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8. Machinery and Equipment: $777 016

Supplies and furnishings fund, 128 878; Hewlett Packard Canada Ltée, 79 400; I.B.M. Canada Ltée, 47 494; Mistigri Service Informatique Inc. (M.S.I.), 67 204; Ogivar Technologies Inc., 278 583.

ACCOUNTS UNDER $35 000: 175 457.

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10. Transfer Payments: $132 000

Commission des normes du travail, 132 000.

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11. Other Expenditures: $1 710

ACCOUNTS UNDER $35 000: 1 710.

CONSEIL EXÉCUTIF
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Hiring of staff services	-	76
Miscellaneous	5	5
	5	81
Recovery		
Miscellaneous	34	44
	39	125
Total Own-source Revenue	39	125

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

LIEUTENANT-GOVERNOR'S OFFICE

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	536		527	372		4	123

PROGRAM 2
Summary: page 1-24

SUPPORT SERVICES FOR THE PRIME MINISTER AND THE CONSEIL EXÉCUTIF

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Office of the Prime Minister	3 428		3 287	2 194	100	374	142
2. Secrétariat général et greffe du Conseil exécutif	9 634	1	9 408	6 381	949	591	486
3. Secrétariat aux affaires autochtones	3 325		3 207	1 360	244	462	197
4. Internal Management and Administrative Support	10 251	4	9 942	2 409	409	1 033	85
5. Indemnities for the Executive Statutory (1)	1 314		1 314	1 314			
TOTAL	27 952	5	27 158	13 658	1 702	2 460	910

(1) Executive Power Act, R.S.Q., c. E-18.

PROGRAM 3
Summary: page 1-24

PROMOTION OF WOMEN'S RIGHTS AND FAMILY

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Office of the Minister responsible for the Status of Women	673		661	493	13	46	11
2. Secrétariat à la condition féminine	2 307		1 889	1 053	213	317	93
3. Secrétariat à la famille	1 119		985	732	101	41	66
4. Conseil de la famille	617		557	355	32	58	33
TOTAL	4 716		4 092	2 633	359	462	203

The objective of this program is to enable the Lieutenant-Governor to assume the responsibilities vested in him by law.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	
5	4	17	2									

The objective of this program is to provide the Prime Minister, the Conseil exécutif and its committees with the human and technical resources required to carry out their duties.

												477
41	84	189	59	5					19			604
15	15	60	22	2					25			805
428	4 767	431	72						308			
484	4 866	680	153	7					352			1 886

The objective of this program is to ensure the coordination and development of government policies and activities with respect to the status of women and the family.

4	8	19	1						3			63
2	5	21	15						20			150
14	2	14	9						6			
1	49	20	4						5			
21	64	74	29						34			213

(in thousands of dollars)

PROGRAM 4
Summary: page 1-30

CANADIAN INTERGOVERNMENTAL AFFAIRS

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Office of the Minister for Canadian Intergovernmental Affairs	128		106			13	3
2. Secrétariat aux affaires intergouvernementales canadiennes	5 410	15	4 704	3 560	305	194	412
3. Representation of Québec in Canada	2 957		2 859	619	1 301	611	87
4. Intergovernmental and Francophone Cooperation	3 966		3 680			154	51
TOTAL	12 461	15	11 349	4 179	1 606	972	553

PROGRAM 5
Summary: page 1-12

TECHNOLOGICAL DEVELOPMENT FUND

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Technology development fund (*)	46 287						
2. Secrétariat du Fonds de développement technologique	692		507	244	111	25	97
TOTAL	46 979		507	244	111	25	97

(*) Provision to increase any appropriation for the realization of major technological development projects. The balance of the appropriations so transferred may be repaid to this provision with a right of reuse, the whole on the conditions fixed by the Conseil du trésor.

TOTAL FOR THE PROGRAMS

	AUTHO-RIZED APPRO-PRIATIONS	Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
Voted	91 330	20	42 319	19 772	3 778	3 923	1 886
Statutory	1 314		1 314	1 314			
	92 644	20	43 633	21 086	3 778	3 923	1 886

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	24 864	12 640

The objective of this program is to ensure coordination of the relations of the Gouvernement du Québec with the Federal government and with the governments of the other provinces of Canada.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
2	1	4	1									82
13	16	115	13	1					75			
19	155	63	4									
		2										3 473
34	172	184	18	1					75			3 555

The objective of this program is to support technological research activities and promote scientific innovation.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
3	3	6	4						14			
3	3	6	4						14			

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
547	5 109	961	206	8					475			5 654
547	5 109	961	206	8					475			5 654

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	475	5 654

CONSEIL EXÉCUTIF
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Educational Institutions			
Intergovernmental cooperation activities	645	607	523
École nationale d'administration publique	100	100	100
Francophone organizations outside Québec	62	62	49
Other	12	8	
Non-Profit Organizations			
Intergovernmental cooperation activities	441	415	422
Native organizations	810	800	697
Francophone organizations outside Québec	1 601	1 506	1 680
Secrétariat des conférences intergouvernementales canadiennes	399	375	370
Secrétariat permanent des peuples francophones	465	438	426
Other	839	839	1 350
Individuals			
Intergovernmental cooperation activities	70	70	64
Other	7	2	
Government Enterprises and Agencies			
Société d'Investissement Jeunesse	432	432	416
Technological Development Fund	46 288		
Total	52 171	5 654	6 097

1. Wages, Salaries and Allowances:	$21 085 363
2. Other Remuneration:	3 778 404
	$24 863 767

Executive Power Act: $1 314 493

Prime Minister and President of the Conseil exécutif: Robert Bourassa.

Vice Prime Minister, Minister of Energy and Resources and Chairman of the Standing Cabinet Committee on Regional Planning, Development and Environment (from April 1, 1990 to March 31, 1991), Minister responsible for Regional Development (from April 1 to October 5, 1990): Lise Bacon.

Minister of Health and Social Services, Minister for Electoral Reform and Minister responsible for the condition of senior citizens: Marc-Yvan Côté.

Minister of Education (from October 5, 1990 to March 31, 1991), Minister of Agriculture, Fisheries and Food (from April 1 to October 5, 1990): Michel Pagé.

Minister of Finance and Chairman of the Standing Cabinet Committee on Economic Development (from April 1, 1990 to March 31, 1991), Minister of Revenue (from September 18 to October 5, 1990): Gérard D. Levesque.

Minister of Justice, Minister for Canadian Intergovernmental Affairs and Chairman of the Standing Cabinet Committee on Legislation: Gil Rémillard.

Minister of International Affairs (from April 1, 1990 to March 31, 1991), Minister for Native Affairs (from April 1 to October 5, 1990): John Ciaccia.

Chairman of the Conseil du trésor, Minister for Administration and the Public Service and Chairman of the Standing Cabinet Committee for the development of Greater Montréal: Daniel Johnson.

Minister of Transport (from April 1, 1990 to March 31, 1991), Minister of Public Security (from April 1 to October 5, 1990): Sam Elkas.

Minister of Manpower, Income Security and Vocational Training (from April 1, 1990 to March 31, 1991), Minister of Labour (from September 13 to October 5, 1990): André Bourbeau.

Minister of Industry, Trade and Technology (from April 1, 1990 to March 31, 1991), Minister of Revenue (from September 13 to September 17, 1990): Gérald Tremblay.

Minister of Revenue and Minister responsible for the administration of legislation respecting the professions (from October 5, 1990 to March 31, 1991), Minister for Mines and Regional Development (from April 1 to October 5, 1990): Raymond Savoie.

Minister of Recreation, Fish and Game: Gaston Blackburn.

Minister of Municipal Affairs, Minister of Public Security and Minister responsible for Housing (from October 5, 1990 to March 31, 1991), Minister responsible for the administration of the Charter of the French Language and Chairman of the Standing Cabinet Committee on Social and Cultural Affairs (from April 1, 1990 to March 31, 1991), Minister of Education and Minister of Higher Education and Science (from April 1 to October 5, 1990): Claude Ryan.

Minister of Agriculture, Fisheries and Food and Minister responsible for Regional Development (from October 5, 1990 to March 31, 1991), Minister of Municipal Affairs and Minister responsible for Housing (from April 1 to October 5, 1990): Yvon Picotte.

Minister of Communications (from October 5, 1990 to March 31, 1991): Lawrence Cannon.

Minister of Supply and Services: Robert Dutil.

Minister of Tourism: André Vallerand.

Minister of Cultural Communities and Immigration and Deputy Chairman of the Conseil du trésor: Monique Gagnon-Tremblay.

Minister of the Environment: Pierre Paradis.

Minister of Cultural Affairs (from October 5, 1990 to March 31, 1991), Minister of Communications (from April 1 to October 5, 1990): Liza Frulla-Hébert.

Minister of Higher Education and Science (from October 5, 1990 to March 31, 1991), Minister of Cultural Affairs (from April 1 to October 5, 1990): Lucienne Robillard.

Minister of Labour (from October 5, 1990 to March 31, 1991), Minister for Cultural Communities (from April 1, 1990 to March 31, 1991): Normand Cherry.

Minister of Forests (from January 30 to March 31, 1991), Minister for Forests (from April 1, 1990 to January 30, 1991): Albert Côté.

Minister for Native Affairs (from October 5, 1990 to March 31, 1991), Minister for Health and Social Services (from April 1 to October 5, 1990): Christos Sirros.

Minister for La Francophonie: Guy Rivard.

Minister for Finance (from April 1, 1990 to March 31, 1991), Minister responsible for the administration of legislation respecting the professions (from April 1 to October 5, 1990): Louise Robic.

Minister for Agriculture, Fisheries, Food and Regional Development (from October 5, 1990 to March 31, 1991), Minister for Transport (from April 1 to October 5, 1990): Yvon Vallières.

Minister for the Status of Women and Minister responsible for Family Policy: Violette Trépanier.

Minister for Transport (from October 5, 1990 to March 31, 1991), Minister for Agriculture, Fisheries and Food (from April 1 to October 5, 1990): Robert Middlemiss.

Minister of Revenue and Minister of Labour (from April 1 to September 12, 1990): Yves Séguin.

Other: $23 549 274

Including $6 178 701 for 73 executives (deputy-ministers, chief executive officers of agencies and senior managers) whose salary ranges in force on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 79 747.

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3. Transport and Communication Services: $3 922 335

Compagnie de l'Éclaireur ltée, 48 416; Déménagement Transport Couture Ltée, 69 692; FUNDS: Communication services fund, 328 170, Les Publications du Québec fund, 199 975, Revolving fund of the Service aérien gouvernemental, 134 730, Telecommunications services fund, 864 884; Inter-Voyage Inc., 82 134; Société Makivik Corporation, 53 550; Petty cash, 393 284.

ACCOUNTS UNDER $35 000: 1 747 500.

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4. Professional, Administrative and Other Services: $1 885 498

Bazin, Dumas, Dupré, Sormany/Communicateurs-conseils, 51 149; Caisse Chartier et Associés Inc., 53 201; Computer services fund, 71 009; Lafleur, Brown, De Grandpré, Kronstrom, 77 386; Sécurité et Protection Sec-Pro Inc., 105 975; Receveur général du Canada (Consommation et Corporations Canada), 45 724; Petty cash, 143 412.

ACCOUNTS UNDER $35 000: 1 337 642.

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5. Maintenance and Repairs: $547 378

Office machines maintenance and repair fund, 89 055; Société immobilière du Québec, 371 326.

ACCOUNTS UNDER $35 000: 86 997.

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6. Rent: $5 109 663

Kodak Canada Inc., 43 338; Société immobilière du Québec, 4 783 046; Petty cash, 126 844.

ACCOUNTS UNDER $35 000: 156 435.

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7. **Supplies and Materials:** $961 807

Government documents reproduction fund, 147 233; Papeteries J.B. Rolland Ltée, 63 149; Supplies and furnishings fund, 84 786; Petty cash, 63 765.

ACCOUNTS UNDER $35 000: 602 874.

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8. **Machinery and Equipment:** $679 393

Computerland, 43 663; Comterm Inc., 47 259; Maison Plymouth Chrysler de Charlesbourg Ltée, 38 872; Ordinateurs Irisco les ordiconnaisseurs, 36 533; Philips Electronics Ltd., 106 445; Supplies and furnishings fund, 121 682.

ACCOUNTS UNDER $35 000: 284 939.

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10. **Transfer Payments:** $5 654 447

.Intergovernmental cooperation activities: $1 092 075

Centre des arts de la confédération, 120 000; SCHOOL BOARDS: Côte-du-Sud, 137 805,Iberville, 53 933,de la Jonquière, 41 541, Rouyn-Noranda, 39 555; Eastern Canadian Premiers Trust Fund, 22 200; Toronto Mendelssohn Choir, 20 000; UNIVERSITIES: Laval, 30 695, de Montréal, 32 877, Sainte-Anne, 51 500.

ACCOUNTS UNDER $20 000: 541 969

.École nationale d'administration publique: $100 000

.Government Enterprises and Agencies: $432 000

Société d'Investissement Jeunesse, 432 000.

.Native organizations: $805 428

Alliance Autochtone du Québec Inc., 100 000; Association des femmes autochtones du Québec, 188 750; Association des métis et indiens hors réserve du Québec, 20 000; Conseil Algonquin de Barrière Lake, 30 000; Conseil Algonquin de l'ouest du Québec, 23 000; Conseil Attikamek-Montagnais, 55 000; Conseil de bande d'Akwesasne, 50 000; Regroupement des centres d'amitié autochtone de Québec, 105 000; Secrétariat de l'assemblée des premières nations du Québec et du Labrador, 40 000.

ACCOUNTS UNDER $20 000: 193 678

.Francophone organizations outside Québec: $1 567 839

Assemblée des centres culturels de l'Ontario, 38 000; ASSOCIATIONS: canadienne d'éducation de la langue française, 31 750, canadienne française de l'Alberta, 69 905, canadienne française de l'Ontario, 73 500, des franco-yukonnais, 30 000, des francophones du nord-ouest de l'Ontario, 20 000, de la presse francophone hors Québec, 43 000; Commission culturelle fransaskoise, 21 000, Commission nationale des parents francophones, 50 000; Conseil provincial des sociétés culturelles, 50 000; Éditions de l'Acadie Nouvelle (1984) Ltée, 20 000; FÉDÉRATIONS: des Acadiens de la Nouvelle-Écosse, 23 000, culturelle canadienne-française, 40 000, des franco-colombiens, 40 000, des francophones hors Québec, 81 000, des francophones de Terre-Neuve et du Labrador, 21 300, des jeunes canadiens-français, 80 000; Festival franco-ontarien, 41 000; Pro-Artis, 30 000; Radio-Communautaire du Manitoba Inc., 25 000; Société des acadiens du Nouveau-Brunswick, 40 000; Société nationale des Acadiens, 50 000; Université de Moncton, 24 000; Université Sainte-Anne, 35 000.

ACCOUNTS UNDER $20 000: 590 384.

.Secrétariat des conférences intergouvernementales canadiennes: $375 250

.Secrétariat permanent des peuples francophones: $437 850

.Other: $844 005

Association canadienne d'éducation de la langue, 25 000; Femmes en tête, 50 000; Frappe, 100 000; Institut d'administration publique du Canada, 72 274; Programme Imagine, 60 000; Salon international de la jeunesse, 20 000; Société nationale des québécois et des québécoises de la Capitale, 40 000.

ACCOUNTS UNDER $20 000: 476 731

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11. Other expenditures: $8 922

ACCOUNTS UNDER $35 000: 8 922.

EDUCATION
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Capital assets and other transferred to the Special Funds:		
Distance Education Fund		2 112
Teaching matter for correspondance courses		
Hiring of staff services		83
Miscellaneous	6	8
	6	2 203
Recovery		
Prior years' expenditures	79	64
Prior years' subsidies	40	134
Miscellaneous	28	25
	147	223
	153	2 426
Total Own-source Revenue	153	2 426
Government of Canada Transfers		
Other programs		
Bilingualism in education	3 146	3 521
Training in federal prisons	1 018	843
Teaching Indian children	48 881	46 728
Total Government of Canada Transfers	53 045	51 092
Total Revenue	53 198	53 518

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-18

ADMINISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	5 707	4	5 352	4 187	197	382	322
2. Academic Planning and Development	15 813	1	15 585	10 803	1 852	513	1 650
3. Internal Administration	41 776	4	40 446	12 961	1 532	4 684	1 869
4. Administration of Networks	19 911		19 388	17 153	373	778	353
5. Labour Relations	7 549	2	7 220	3 237	66	80	1 560
6. Distance Education	4 545		4 545				
7. Assistance to Various Agencies Working in Education	10 054		10 036				
TOTAL	105 355	11	102 572	48 341	4 020	6 437	5 754

PROGRAM 2
Summary: page 1-18

CONSEIL SUPÉRIEUR DE L'ÉDUCATION

TOTAL	2 245		2 225	1 326	123	179	489

PROGRAM 3
Summary: page 1-16

PRIVATE EDUCATION

1. Establishments Subsidized under the Act respecting private education	245 448		244 52[illegible]				
Statutory (1)	14 297		14 2[illegible]				
2. Other Private Establishments	5 105		5 009				
TOTAL	264 850		263 751				

(1) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

The objective of this program is to ensure the administration of all the programs of the ministère de l'Éducation, to coordinate the different preschool, elementary and secondary educational institutions in the system and to provide them with the necessary educational and management support services.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	
32	10	87	64	2					69			
60	1	181	194	14					317			
917	16 252	1 236	359	52					584			
88	7	171	175	20					270			
12		30	43	3					82			2 107
												4 545
												10 036
1 109	16 270	1 705	835	91					1 322			16 688

The objective of this program is to provide the Minister of Education with advice, as required by law, and as related to the state of education and its needs.

Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	TRANSFER PAYMENTS
6	5	54	19						24			

The objective of this program is to promote the maintenance and quality of private elementary and secondary institutions by providing them with the necessary administrative and financial support.

Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	TRANSFER PAYMENTS
												244 522
												14 220
												5 009
												263 751

(in thousands of dollars)

PROGRAM 4
Summary: page 1-16

PUBLIC ELEMENTARY AND SECONDARY EDUCATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operation	4 293 975		4 269 574				
Statutory (2)	144 065		144 065				
2. Investments	13 925		10 190				
3. Debt Service	407 705		407 705				
4. Adults	194 447		194 447				
TOTAL	5 054 117		5 025 981				

(2) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 5
Summary: page 1-16

POPULAR EDUCATION

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	13 147		12 917				

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	5 281 352	11	5 249 161	49 667	4 143	6 616	6 243
Statutory	158 362		158 285				
	5 439 714	11	5 407 446	49 667	4 143	6 616	6 243

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	53 810	32 953

The objective of this program is to make educational and educational support services available to pupils at these levels by providing school boards with the necessary resources for operation and development.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												4 269 574
												144 065
												10 190
												407 705
												194 447
												5 025 981

The objective of this program is to support popular education activities by volunteer organizations.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
												12 917

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
1 115	16 275	1 759	854	91					1 346			5 161 052
												158 285
1 115	16 275	1 759	854	91					1 346			5 319 337

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	1 346	5 319 337

ÉDUCATION
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropriations	Expenditures	
		1991	1990
Business Firms			
Other	200	183	58
School Boards and Educational Institutions			
Assistance to day care centres in educational establishments	8 168	8 095	4 009
Promotion of the French language	8 795	8 560	4 300
Operations			
Popular education	2 463	2 233	2 395
Private elementary and secondary education	264 510	263 411	241 941
Public elementary and secondary education	4 409 323	4 398 055	4 218 237
Public elementary and secondary education - adult training	193 716	193 716	133 744
Other	1 565	1 565	2 688
Capital Investment			
Public elementary and secondary education	13 925	10 190	9 546
Debt Service			
Public elementary and secondary education	407 705	407 705	300 256
Non-Profit Organizations			
Grants to associations and organizations active in the field of education	9 270	9 268	10 511
Popular education	10 684	10 684	10 051
Individuals			
Other	47	17	38
Special Funds			
Distance education fund	4 545	4 545	3 869
Government Enterprises and Agencies			
Institut québécois de recherche sur la culture	10	10	
Radio-Québec (educational nature activities)	1 100	1 100	1 100
Total	5 336 026	5 319 337	4 942 743

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1. Wages, Salaries and Allowances: $49 666 568
2. Other Remuneration: 4 142 655
$53 809 223

Including $7 261 183 for 103 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 261 808.

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3. Transport and Communication Services: $6 616 312

Consultour Club Voyages, 105 468; Déménagements du Vallon Inc., 36 910; FUNDS: Communication services fund, 111 960, Revolving fund of the Service aérien gouvernemental, 53 926, Government documents reproduction fund, 650 100, Telecommunications services fund, 2 064 027; Gravel Photograveur Inc., 59 047; Imprico, Division Groupe Québecor Inc., 226 962; IMPRIMERIES: Canada Inc., 141 030, Héon & Nadeau Ltée, 270 885, Laurentide de Québec Inc., 111 986; Inter-Voyage Inc., 90 116; Taxis CO-OP Québec 525-5191, 44 685.

ACCOUNTS UNDER $35 000: 2 649 210.

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4. Professional, Administrative and Other Services: $6 242 715

Pierre Bégin, 42 940; Michael H. Cain, 39 895; Centre des Techniques de l'Informatique (C.T.I.) Inc., 69 542; Commission des écoles catholiques de Montréal, 92 238; SCHOOL BOARDS: l'Argile Bleue, 86 204, de Chicoutimi, 37 716, Eastern Townships, 38 086, du Goéland, 37 024, Jérome le Royer, 56 252, Pointe Lévy, 35 753, de Trois-Rivières, 39 533; Martin Côté, 77 291; J.P. Deschênes, 38 228; École nationale d'administration publique (ENAP), 36 576; Computer services fund, 68 717; Jean Gauvin, 42 680; Jean-Claude Girard, 76 172; Groupe C.G.I. Inc. (Conseillers en gestion informatique), 81 430; Groupe DMR Inc., 68 525; Industrielle-Services Techniques Inc. (IST), 101 595; Info-Conseil Consultation Inc., 49 112; Informatique Multi-Hexa Inc., 43 116; Informission Ltée, 61 400; Allan Locke, 37 177; Jean-Guy Ménard, 59 255; Émile Moalli, 45 383; NCR du Canada Ltée, 92 620; Poissant Thibault-Peat Marwick Thorne, 37 900; Claude Rondeau, 49 066; Services Conseils Systématix Inc., 39 000; Services E.G.B. Inc., 63 913; Société immobilière du Québec, 334 239; Somapro Ltée, 66 696; Denis Tremblay, 42 394; Université Laval, 48 698; Petty cash, 37 182.

ACCOUNTS UNDER $35 000: 3 969 167.

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5. Maintenance and Repairs: $1 115 523

Cincom Systems of Canada Ltd., 67 201; Comterm Inc., 41 423; Établissements du Gentilhomme Inc., 48 613; I.B.M. Canada Ltée, 370 965; Network Systems Ltd., 38 232; Philips Électronique Ltée, 39 310; Services Techniques Bell Inc., 88 016; Storagetek Canada Inc., 75 665.

ACCOUNTS UNDER $35 000: 346 098.

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6. Rent: $16 275 282

Computer Associates Canada Ltd., 47 650; Computer hardware and software fund, 2 605 997; I.B.M. Canada Ltée, 940 392; I.P. Sharp Associés Ltée, 46 208; Reuters Information Services (Canada) Ltée, 65 900; SAS Institute (Canada) Inc., 41 583; Savin Canada Inc., 74 817; Société immobilière du Québec, 12 168 348; Xerox Canada Ltée, 114 263.

ACCOUNTS UNDER $35 000: 170 124.

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7. Supplies and Materials: $1 758 990

Anixter Canada Inc., 52 102; Enveloppe Innova, 59 409; Enveloppe Suprême Inc., 60 721; Supplies and furnishings fund, 346 598; Formules d'Affaires Drummond (1984) Ltée, 49 282; Imprimerie d'Arthabaska Inc., 272 821; Les Publications du Québec fund, 149 198; Systèmes Storagetek Canada Inc., 49 531; Tenex Data Corporation, 198 923.

ACCOUNTS UNDER $35 000: 520 405.

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8. Machinery and Equipment: $2 200 438

Apple Canada Inc., 39 661; Camions International Élite Ltée, 71 150; Computerland, 81 037; Supplies and furnishings fund, 138 128; Hewlett Packard Canada Ltée, 145 753; I.B.M. Canada Ltée, 121 299; Info-Globe Inc., 60 782; Micro Logic (Ste-Foy) Ltée, 109 737; Micro-Solutions, 35 220; National Computer Systems Inc., 48 784; D.O.S. le centre Epson, 81 060; Ogivar Technologies Inc., 130 395; Olivetti, Systèmes et Réseaux du Canada Ltée, 716 870.

ACCOUNTS UNDER $35 000: 420 562.

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10. Transfer Payments: $5 319 336 922

.Grants to associations and organizations active in the field of education: $9 268 706

ASSOCIATIONS: cadres scolaires du Québec, 86 364, canadienne d'éducation, 124 104, canadienne d'éducation de langue française, 162 750, directeurs d'écoles de la région 03-(ADER), 22 298, écoles juives, 20 000, québécoise des professeures et professeurs de français, 30 000, québécoise pour les troubles d'apprentissage, 25 000; Centre Mariebourg, 25 000; COMITÉ PATRONAL DE NÉGOCIATION: commissions pour catholiques, 1 124 293; commissions pour protestants, 264 791, commissions scolaires Kativik, 113 464; Conseil des ministres de l'Éducation du Canada, 397 224; Conseil pédagogique interdisciplinaire du Québec, 100 000; Conseil québécois pour l'enfance et la jeunesse, 42 000; École nationale d'administration publique (ENAP), 226 978; FÉDÉRATIONS: Comités de Parents de la Province de Québec Inc., 818 698, commissions scolaires catholiques du Québec, 107 574, internationale des professeurs de français, 20 000; Quebec Federation of Home and School Association, 20 000; Services Documentaires Multimédia (S.D.M.) Inc., 2 037 500; Société de gestion du réseau informatique des commissions scolaires, 2 276 400; Union des écrivains québécois, 729 000.

ACCOUNTS UNDER $20 000: 495 268.

.Assistance for distance education: $4 545 300

Distance education fund, 4 545 300.

.Popular education: $12 916 586

A.B.C. des manoirs, 22 851; Alpha-Nicolet (service d'éducation populaire en alphabétisation), 34 271; Arbralettre, 74 093; ASSOCIATIONS: Alpha-Laurentides, 26 659, féminine d'éducation et d'action sociale, 59 802, Paralysie Cérébrale du Québec Inc., 20 650, Parents d'Enfants Handicapés du Témiscamingue Inc., 28 186, personnes handicapées intellectuelles des Laurentides (APHIL), 25 568, Québécoise de Défense des Droits des Retraités et des Pré-Retraités (A.Q.D.R.) Inc., 26 472, radiodiffuseurs communautaires du Québec, 27 585, Résidents de la Maison Lucie-Bruneau Inc., 26 570; Association coopérative féminine du Québec, 20 881; Associés Bénévoles Qualifiés au Service des Jeunes (A.B.S.J.) Inc., 22 690; Atelier de lecture et d'écriture de Chicoutimi, 24 210; Ateliers des lettres en alphabétisation Centre-Sud, 30 000; Atout-Lire, 60 330; Au Bas de l'Échelle Inc., 27 592; Boîtes à lettres de Longueuil, 43 519; Carrefour d'éducation populaire de Pointe-St-Charles, 58 020; Carrefour familiale Hochelaga, 21 018; Centrale de l'enseignement du Québec, 98 933; Centrale des syndicats démocratiques (C.S.D.), 54 270; CENTRES: action bénévole d'Autray Inc., 27 266, Action Bénévole de Québec Inc., 20 092, Animation St-Pierre de Montréal Inc., 52 261, Bénévolat d'Iberville Inc., 20 906, éducatif des haïtiens de Montréal (C.H.E.M.), 31 127, éducation de base de l'Outaouais (CEBO), 36 168, Éducation et d'Action des Femmes de Montréal Inc., 28 041, femmes "L'Étincelle", 22 361, formation populaire (C.F.P.), 29 677, information et de référence pour femmes de Montréal, 20 792, international de solidarité ouvrière (CISO), 30 068, lettres et mots (CLEM), collectif d'alphabétisation de Mercier, 46 633, organisation mauricien de services et d'éducation populaire (COMSEP), 46 830, pastorale en milieu ouvrier (C.P.M.O.), 32 060, portuguais de référence et de promotion sociale, 49 123, Santé des Femmes du Quartier Plateau Mont-Royal de Montréal Inc., 20 966, services communautaires et culturels de Repentigny, 22 520; CENTRES D'ALPHABÉTISATION: Comté Roberval Inc., 45 883, Jonquière, 36 216, N-A rive de Montréal, 47 762, Villeray, La Jarnigoine Inc., 30 000; "La Clé", centre de lecture et d'écriture, 104 541; Collectif d'alphabétisation des travailleurs (La Maison Alpha), 81 167; COMITÉS: A.L.A. (Animation locale en alphabétisation), 24 210, alphabétisation du Bas-St-Laurent, 51 513, alpha Papineau, 29 395, appui aux travailleurs et travailleuses accidentés de la région de l'Amiante, 21 597, éducation aux adultes de la Petite-Bourgogne et de St-Henri, 34 409, logement Centre-Sud de Montréal, 22 160, Travailleurs Accidentés de l'Estrie Inc., 29 180; Commission des écoles catholiques de Montréal, 463 329; SCHOOL BOARDS: catholique de Sherbrooke, 151 811, Chicoutimi, 169 713, Du Goéland, 250 302, Lac Témiscamingue, 130 373, La Neigette, 220 645, Laurentides, 108 400, régionale de la Chaudière, 40 000, régionale Lac St-Jean, 25 200, régionale Mauricie, 207 578, régionale de Tardivel, 313 373, Rivière-du-Loup, 29 150, Vallée-de-la-Lièvre, 144 236, Vallée-de-la-Matapédia, 33 600; Comquat Inc., 21 810; Confédération des Organismes Familiaux du Québec Inc., 34 601; Confédération des syndicats nationaux, 216 010; Conseil conjoint no 91 des routiers du Québec, 28 625; Coopérative services-multiples de Lanaudière, 40 864; Corporation de Développement Communautaire des Bois-Francs Inc., 22 520; EDA (Éducation des adultes en français de base), 24 210; FÉDÉRATIONS: âge d'or du Québec, 24 010, aînés dynamiques de Québec, 24 472, associations coopératives d'économie familiale du Québec, 160 437, Associations de Familles Monoparentales du Québec Inc., 171 000, coopératives d'habitation de l'Île de Montréal, 45 281, familles d'accueil du Québec, 21 122, femmes du Québec, 23 711, infirmières et infirmiers du Québec, 37 508, nationale des services de préparation au mariage, 64 743, Québec pour le planning des naissances, 52 433, Québécoise Anti-Pauvreté Inc., 108 169, travailleurs du Québec, 431 108; Fondation pour l'aide aux travailleuses et travailleurs accidentés (F.A.T.A.), 28 356; Front d'Action Populaire en Réaménagement Urbain (F.R.A.P.R.U.) Inc., 36 924; GROUPES: alphabétisation populaire de Sept-Îles (LIRA) Inc., 22 926, Centre-Lac d'Alma, 33 815; Institut canadien d'éducation des adultes, 192 236; Lettres en mains, 46 341; Ligue des droits et libertés, 23 034; Maison alpha A.B.C. Côte-Nord, 24 415; Maison d'Haïti, 34 481; Un Mondalire, 39 737; MOUVEMENTS: Couple & Famille (M.C.F.) Inc., 31 747, Éducation Populaire et d'Action Communautaire du Québec Inc., 97 517, Femmes Chrétiennes Inc., 38 009, québécois des camps familiaux, 29 192, travailleurs chrétiens, 21 972; Musée et Centre Régional d'Interprétation de la Haute-Beauce Inc., 20 000; Nouveau départ, 45 267; Nouvel essor, 47 272; Organismes d'alphabétisation lettres vivantes, 20 601; Organisme régional de développement éduco-témis (O.R.D.E.T.), 64 670; Organismes volontaires d'éducation populaire (non fédérés) du Saguenay-Lac-St-Jean-Chibougamau-Chapais, 22 072; P.O.P.C.O. Inc., 59 080; Porte ouverte (intervenant en formation de base), 21 776; REGROUPEMENTS: assistés sociaux Joliette-Témiscamingue (RASJM), 26 891, aveugles et amblyopes, 22 263, centres d'alphabétisation mot-à-mot, 53 698, comités de logement et associations de locataires, 44 293, éducation populaire en action, 326 188, groupes populaires en alphabétisation du Québec, 98 789, Organismes Volontaires d'Education Populaire (ROVEP) Inc., 54 750, Provincial des Maisons d'Hébergement de Transition des Femmes Victimes de Violence Inc., 45 461, québécois des coopérateurs et coopératrices du travail, 34 753; Rendez-Vous Croissance du Couple Inc., 42 546; Revue Vie Ouvrière Inc., 23 309; Séréna Inc., 78 533; Service d'Orientation des Foyers (S.O.F. Nationale) Inc., 35 111; Syndicats des Fonctionnaires Provinciaux du Québec Inc., 42 560; TABLES RÉGIONALES DES ORGANISMES D'ÉDUCATION POPULAIRE: Lanaudière, 21 399, Montérégie (TROVEP), 23 000, Montréal, 27 600; Table ronde des organismes volontaires d'éducation populaire de l'Outaouais, 170 274; Tour de lire, 74 715; Tukisivallirutitsanutparnaitiit, 26 222; Union des producteurs agricoles (U.P.A.), 37 274; Young Women's Christian Association, 32 212.

ACCOUNTS UNDER $20 000: 4 803 867.

.Private elementary and secondary education (including $340 000 for the promotion of the French language): $263 750 511

METROPOLITAN MONTRÉAL: ACADÉMIES: Centennale (Campus I), 836 886, Hébraïque Inc., 847 989, Laurentienne (1986) Inc., 562 444, Michèle Provost Inc., 2 242 457, Sépharade de Montréal, 528 719, Solomon Schechter, 1 225 830; Beth Jacob School, 822 263; CENTRES: Académique Fournier Inc., 153 110, enseignement vivant, 21 184, François-Michelle, 120 602, Intégration Scolaire Inc., 52 594; Clinique pédagogique de Montréal, 862 042; COLLÈGES: Beaubois, 1 773 192, Charles-Lemoyne de Longueuil Inc., 6 080 035, Eudistes de Rosemont, 1 454 809, Français (1965) Inc., 7 873 727, Jean-de-Brébeuf Inc., 2 297 587, Jean-Eudes, 2 403 447, Laval de St-Vincent-de-Paul, 3 233 796, Marie-de-France, 2 233 052, Montréal, 2 059 489, Mont-Royal, 1 320 440, Mont St-Louis, 4 116 234, Notre-Dame-du-Sacré-Coeur, 3 433 830, Ouest de l'Île (1981) Inc., 906 936, Rabbinique du Canada, 901 765, Rachel, 544 386, Régina Assumpta, 4 795 934, Ste-Anne de Lachine, 3 063 725, St-Jean Vianney, 2 501 951, Ste-Marcelline, 1 582 472, Secrétariat Moderne (1980) Inc., 486 548, Stanislas, 2 775 703, Ville-Marie, 1 809 595; ÉCOLES: Akiva, 339 205, Armen Québec de l'union générale de bienfaisance, 987 555, chrétienne Emmanuel, 277 906, communautaire Hassidique, 1 034 520, E.C.S. Inc., 622 743, église arménienne & Sourp Hagop, 1 595 642, formation hébraïque de la congrégation Beth Tikvah, 985 356, Juives Populaires et les Écoles Peretz Inc., 3 321 468, Maimonide, 1 762 913, Marie-Clarac, 1 614 302, musulmanes de Montréal, 312 012, Notre-Dame de Nareg, 286 109, Orale de Montréal pour les Sourds Inc., 130 465, Pasteur S.S.B.L., 468 744, Peter Hall Inc., 4 026 050, Progressive Inc., 1 035 163, Sacré-Coeur de Montréal, 1 212 089, St-Georges de Montréal Inc., 836 084, Secondaire Letendre Inc., 1 867 100, secondaire Marie-Rose, 453 462, Le Sommet, 684 891, Vanguard Québec Ltée, 889 728, Weston Inc., 180 059; Institut Reine-Marie, 1 394 233; Institution Charlemagne Inc., 980 854; Loyola High School, 1 961 974; PENSIONNATS: Mont-Jésus-Marie, 535 293, Notre-Dâme-des-Anges, 859 699, St-Nom-de-Marie d'Outremont, 2 220 028; Queen of Angels Academy, 1 396 426; Selwyn House Association, 855 766; The Study Corporation, 308 045; Trafalgar School for Girls, 843 011; United Talmud Torahs of Montréal, 3 047 158; Villa Maria, 2 731 920; Villa Ste-Marcelline, 681 584; Yeshivah Merkaz Torah, 572 172;

METROPOLITAN QUÉBEC: Académie St-Louis Québec, 800 423; Centre Psycho Pédagogique Inc., 136 017; COLLÈGES: Champigny, 1 524 456, François-de-Laval, 969 095, Jésus-Marie de Sillery, 2 629 142, Marguerite d'Youville, 1 509 091, Marie-Moisan, 762 295, Notre-Dame-de-Bellevue, 2 169 474, St-Charles Garnier, 2 576 692; École secondaire François-Bourrin, 1 903 403; École secondaire Mont-St-Sacrement, 1 840 661; École des Ursulines de Québec, 2 591 157; Externat classique St-Jean-Eudes, 1 831 474; Pensionnat St-Coeur-de-Marie de Beauport, 820 957; Pensionnat St-Louis-de-Gonzagues, 953 525; Petit Séminaire de Québec, 1 753 056; Séminaire des pères maristes, 866 123; Séminaire St-Augustin, 227 742; Séminaire St-François, 2 760 410;

VARIOUS ELECTORAL DISTRICTS: ARGENTEUIL: Séminaire du Sacré-Coeur, 1 070 479; ARTHABASKA: Collège d'Arthabaska, 530 644, Collège Clarentain de Victoriaville, 697 218; BEAUCE-NORD: École Jésus-Marie de Beauceville, 666 564; BEAUCE-SUD: Petit séminaire de St-Georges-de-Beauce, 350 879; BELLECHASSE: Collège Dina Bélanger, 333 762, Collège de St-Damien, 253 046, Couvent Jésus-Marie de St-Gervais, 266 282; BERTRAND: École secondaire St-Paul-de-Varennes, 3 061 532; BROME-MISSISQUOI: Pensionnat St-Jean-Baptiste, 184 021; CHAMBLY: Pensionnat des Sacrés-Coeurs, 1 040 877, Séminaire de la Très-Sainte-Trinité, 1 454 779; CHAMPLAIN: Juvénat Notre-Dame-du-Rosaire, 78 685, Val-Marie, 1 202 412; CHÂTEAUGUAY: Collège Héritage de Châteauguay, 458 035; CHARLEVOIX: Séminaire St-Alphonse, 896 840; CHICOUTIMI: École apostolique de Chicoutimi, 432 317, Lycée du Saguenay Inc., 1 318 248, Séminaire de Chicoutimi, 1 967 529; CHUTES-DE-LA-CHAUDIÈRE: Juvénat Notre-Dame-du-St-Laurent, 790 344; DEUX-MONTAGNES: Pensionnat Mont-La-Mennais, 458 707; DRUMMOND: Collège St-Bernard, 2 381 047, Pensionnat de Drummondville, 667 052;

DUPLESSIS: Institut d'Enseignement de Sept-Îles Inc., 445 678; GATINEAU: Collège apostolique St-Alexandre de la Gatineau, 2 337 162; GROULX: Académie Ste-Thérèse Inc., 1 303 031, Externat Sacré-Coeur de Rosemère, 2 121 759; HULL: École secondaire St-Joseph, 2 366 919; IBERVILLE: Collège de St-Césaire Inc., 1 201 586, École secondaire Marcellin-Champagnat, 1 992 219, Présentation de Marie (Marieville), 258 601; JOHNSON: École secondaire de Bromptonville, 877 780; JOLIETTE: Académie Antoine Manseau, 2 480 069, Institut Esther Blondin, 1 967 941, Mélèzes, 681 055; KAMOURASKA-TÉMISCOUATA: Collège de Ste-Anne-de-la-Pocatière, 1 724 835; LAC ST-JEAN: Séminaire Marie-Reine-du-Clergé, 1 178 831; LAPORTE: Collège Durocher, 3 002 422, École d'Administration et de Secrétariat de la Rive Sud Inc., 132 943, École secondaire Notre-Dame-de-Lourdes, 2 386 867, École secondaire de St-Lambert, 2 253 901; LAPRAIRIE: École secondaire Jean-de-la-Mennais, 3 197 655; L'ASSOMPTION: Collège de l'Assomption, 3 020 451; LÉVIS: Collège de Lévis, 2 542 747, Couvent Notre-Dame-de-toute-Grâces, 1 828 761; MASKINONGÉ: École secondaire St-Joseph, 492 310; NICOLET-YAMASKA: Collège Notre-Dame-de-l'Assomption, 2 193 486, École secondaire Mont-Bénilde, 318 057, Juvénat St-Louis-Marie, 276 432; ORFORD: Collège Notre-Dame-des-Servites, 590 238, Collège Rivier, 533 276, Pensionnat Notre-Dame-de-la-Présentation, 331 062, Pensionnat des Ursulines de Stanstead, 624 940; PRÉVOST: Académie Lafontaine Inc., 1 349 369; RIMOUSKI: Corporation de l'École Secondaire Privée de Rimouski Inc., 569 915; RIVIÈRE-DU-LOUP: École secondaire Notre-Dame, 1 551 473; ROBERVAL: Juvénat St-Jean F.I.C., 632 346; ROUSSEAU: Collège Champagneur, 661 557, École Marie-Anne, 191 351; SAGUENAY: École secondaire Jean-Paul II, 889 647; ST-FRANÇOIS: Collège François-Delaplace, 638 104, École de secrétariat Notre-Dame-des-Neiges, 316 689; ST-HYACINTHE: Collège St-Maurice, 2 159 133, École Commerciale Lussier Inc., 125 418, École secondaire St-Joseph, 2 434 392, Séminaire de St-Hyacinthe d'Yamaska, 1 677 723; ST-MAURICE: Institut secondaire Montfort, 1 484 513, Séminaire Ste-Marie, 2 249 242; SHEFFORD: Collège Mont-Sacré-Coeur de Granby, 1 160 385, Présentation de Marie (Granby), 1 266 469, École Secondaire du Verbe Divin Inc., 1 508 616; SHERBROOKE: Collège Mont-Notre-Dame de Sherbrooke Inc., 1 632 189, Collège du Mont-Ste-Anne, 871 333, Collège du Sacré-Coeur, 1 298 700, Pensionnat de Compton Inc., 330 013, Séminaire Salésien, 1 869 193, Séminaire de Sherbrooke, 2 166 949; TERREBONNE: École secondaire St-Sacrement, 3 995 032; TROIS-RIVIÈRES: Collège Marie-de-l'Incarnation, 3 263 812, Collège Moderne de Secrétariat de Trois-Rivières (1977) Inc., 53 623, Institut secondaire Keranna, 1 790 805, Séminaire St-Joseph, 3 253 129; VAUDREUIL-SOULANGES: Collège Bourget, 3 861 543; VERCHÈRES: Collège St-Hilaire Inc., 1 190 900;

GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN: 14 219 752.

ACCOUNTS UNDER $20 000: 1 188.

.Public elementary and secondary education: $5 025 981 457

Operations (see details page 2-133) (including $8 095 000 for assistance to day-care centres in educational establishments and $7 490 000 for the promotion of the French language), 4 413 639 881; Capital investment (see details page 2-133), 10 190 000; Debt service (see details page 2-133), 407 704 928; Adult training (see details page 2-133) (including $730 000 for the promotion of the French language), 194 446 648.

.Government enterprises and agencies: $1 110 000

Société de radio-télévision du Québec, 1 100 000.

ACCOUNTS UNDER $20 000: 10 000.

.Other: $1 764 362

Commissions des écoles catholiques de Montréal, 46 898; Commission des écoles protestantes du grand Montréal (C.E.P.G.M.), 23 579; SCHOOL BOARDS: Baldwin-Cartier, 26 014, Charlesbourg, 23 675, Chauveau, 37 050, Jérome-Le-Royer, 98 809, Kativik, 52 703, De La Jonquière, 37 604, Lakeshore, 40 389, Montcalm, 512 000, Outaouais-Hull, 33 930, Taillon, 21 422, Tracy, 24 294; REGIONAL SCHOOL BOARDS: Chambly, 54 355, Vaudreuil-Soulanges, 43 321; Éditions FM Inc., 31 000; Éditions Griffon Argile Inc., 33 440; Institut de Nazareth et Louis Braille, 36 000; Louise Courteau Éditrice Inc., 20 935; Université McGill, 117 500.

ACCOUNTS UNDER $20 000: 449 444.

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11. Other Expenditures: $90 978

ACCOUNTS UNDER $35 000: 90 978.

SCHOOL BOARDS	Public Elementary and Secondary Education			
	Operations	Investments	Debt Service	Adult Training
	$	$	$	$
REGIONAL AND LOCAL:				
Blainville-Deux-Montagnes	7 326 137		1 953 992	
Chambly	91 266 459		8 649 480	5 100 880
Jacques-Cartier	26 914 096		1 749 308	
Mont-Fort	15 952 293		1 521 378	
St-Exupéry	16 243 434		1 355 028	
Taillon	22 922 351		2 011 460	
Varennes	16 506 505		4 282 295	
Châteauguay-Valley Prot.	8 476 092		1 002 036	1 441 671
Lac-St-Louis-de-Châteauguay	2 630 758		174 903	
Ormstown	4 103 413		210 956	
Chaudière	31 490 765		3 242 922	2 186 425
Beauceville	3 704 667		251 628	
des Cèdres	5 704 137		471 469	
des Érables	12 474 571		1 402 728	
Langevin	7 144 536		495 573	
St-Joseph	6 194 152		507 809	
Chauveau	42 545 015		2 348 967	1 975 879
Ancienne-Lorette	11 572 918		1 669 217	
La Jeune-Lorette	21 310 631		2 118 475	
Montcalm	9 569 133		375 900	
District of Bedford	11 792 398		1 061 575	254 360
Eastern Québec	9 783 175		755 371	614 148
Greater Québec	4 435 768		312 566	
Greater Seven Islands	2 791 599		131 488	
Saguenay	1 963 726		87 485	
St-Maurice Prot.	2 498 881		228 595	
Gaspésia	4 629 954		320 336	81 248
Bonaventure	2 165 500		97 807	
Gaspé	1 540 611		39 769	
Lac St-Jean	19 750 385		2 125 527	1 704 005
Alma	10 072 427		522 167	
Belle-Rivière	5 613 167		375 774	
Delisle	5 241 602		653 988	
Louis-Fréchette	32 535 780		3 416 291	2 745 218
Abénakis	5 141 813		506 849	
Bellechasse	4 657 334		439 525	
Élan	3 576 166		362 127	
Nouvelle-Beauce	7 795 998		638 389	
Pointe-Lévy	14 822 084		1 020 611	
Mauricie	24 159 916		3 513 654	1 102 745
Grand'Mère	6 875 114		611 475	
Normandie	4 518 587		459 977	
Shawinigan	5 219 751		311 014	
Val-Mauricie	9 904 250		630 979	
Péninsule	15 011 391		2 242 843	824 444
Des Anses	3 847 792		231 178	
Forillon	3 378 259		201 691	
Grande-Hermine	5 397 452		516 654	
Rocher-Perché	3 015 254		483 745	

SCHOOL BOARDS (cont'd)	Public Elementary and Secondary Education			
	Operations	Investments	Debt Service	Adult Training
	$	$	$	$
Provencher	12 372 879		1 271 589	954 080
Lac St-Pierre	5 663 912		249 713	
Les Becquets	3 066 563		163 716	
Port-Royal	8 474 784		603 413	
South Shore Prot.	22 091 740		1 331 964	265 009
Richelieu Valley	4 436 207		204 973	
St.Lawrence Prot.	11 269 697		613 958	
South Central Prot.	6 961 639		233 510	
Tardivel	13 332 536		1 268 766	822 678
Grand-Bois	3 577 178		356 546	
Monseigneur Vachon	5 801 295		629 634	
Portneuf	5 399 132		193 800	
Vaudreuil-Soulanges	18 932 951		3 239 326	1 766 965
Île Perrot	6 959 225		796 553	
Soulanges	4 941 207		328 872	
Vaudreuil	10 352 731		426 730	
Western Québec Prot.	10 695 678		949 313	933 677
Greater Hull	8 169 719		864 054	
Northwestern Québec Prot.	2 602 926		66 447	
Pontiac Prot.	1 748 338		188 068	
Yamaska	33 197 326		3 832 348	1 709 129
Argile Bleue	17 940 011		2 208 787	
St-Hyacinthe	14 887 770		1 343 004	
Val-Monts	10 948 835		701 701	
INTEGRATED:				
Abitibi	22 305 507		1 854 110	597 202
Asbesterie	11 531 788		1 132 377	
Aylmer	22 264 738		4 735 851	
Baie-Comeau	1 025 401		16 447	
Baie-des-Chaleurs	12 489 262		575 256	
Baie-des-Ha!Ha!	16 653 930		1 207 056	
Barraute-Senneterre	6 881 116		1 029 015	
Beauport	34 219 700		4 450 518	2 786 243
Bersimis	7 186 948		494 144	
Berthier-Nord-Joli	25 486 023		2 960 030	
Black Lake-Disraëli	12 989 706		944 704	
Brossard	25 552 362		3 479 209	
Des Cantons	48 024 836		4 466 139	1 309 564
Chapais-Chibougamau	11 138 233		907 117	398 535
Charlesbourg	30 853 790		1 602 208	4 125 495
Châteauguay	26 859 564		2 237 441	1 921 961
Chavigny	17 459 629		1 805 411	
Des Chênes	61 118 140		4 464 472	1 883 305
Chicoutimi	34 000 581		3 434 932	3 489 160
Chomedey-de-Laval	76 924 551		4 190 193	6 769 457
Chûtes-de-la-Chaudière	39 943 264	21 000	5 066 308	1 801 852
Chûtes-Montmorency	14 052 560		1 094 437	
Coaticook	11 844 781		288 122	
Commission des écoles catholiques de Montréal	404 041 242		2 481 190	31 955 766
Commission des écoles catholiques de Québec	57 377 617		8 699 629	6 923 336
Côte-de-Beaupré	10 849 156		749 857	
Côte-du-Sud	24 746 096		3 431 525	609 689
Crie	51 332 731	4 044 181		40 576
Davignon	14 939 013		1 191 589	514 432
Des Découvreurs	50 027 996		6 994 820	2 478 332

SCHOOL BOARDS (cont'd)	Public Elementary and Secondary Education			
	Operations	Investments	Debt Service	Adult Training
	$	$	$	$
De La Jonquière	56 204 003		4 934 943	2 393 496
Des Basques	9 021 610		229 295	
Des Cascades-l'Achigan	23 403 257		1 955 302	
Des Frontières	5 003 552		62 789	
Des Îlets	28 609 597		4 139 107	
Des Milles-Îles	72 482 985		5 011 259	813 318
Des Montagnes	7 752 411		221 203	
Des Rivières	10 621 722		574 255	
Deux-Montagnes	21 845 634		4 021 406	
Dolbeau	10 288 320		2 416 923	1 057 360
Des Draveurs	61 640 721		4 877 774	4 899 293
Eastern Township	15 461 038		1 681 817	446 622
Fermont	4 467 658		642 387	
Du Goéland	51 580 644		4 856 952	1 496 863
Du Gouffre	8 658 848		1 074 098	
Grandpré	9 618 870		373 193	
Greenfield-Park	5 943 218		454 114	
Harricana	20 115 017		5 402 042	1 109 138
Haut-St-Maurice	9 976 773		460 757	
Haute-Gatineau	11 509 208		933 984	1 462 729
Huntingdon	9 355 971		852 212	
Iberville	16 887 822		938 682	
Des Îles	11 323 288		1 083 306	471 659
Industrie	32 060 801	33 000	3 332 389	3 188 950
Jean-Chapais	8 359 711		407 550	
Jean-Rivard	12 202 635		639 970	
Kativik	30 486 547	1 965 774		841 000
Lac-Mégantic	12 914 455		830 807	
Lac-Témiscamingue	15 816 369		2 814 033	709 512
Lakeshore				(6 801)
La Mitis	12 414 254		2 739 428	
La Neigette	39 760 492		3 148 505	1 802 915
La Pocatière	8 358 493		432 078	
La Sapinière	9 336 123		369 537	
La Tourelle	11 165 668		828 401	
Laure-Conan	12 756 359		1 202 084	787 522
Laurentian	8 113 343		992 194	167 352
Laurentides	32 336 829		1 879 499	1 691 133
Laurentienne	1 182 486		44 125	
Laurenval	31 377 179		4 215 183	542 832
La Vallière	12 001 262		402 683	
Le Gardeur	55 360 064		7 090 409	1 545 252
Les Écores	30 780 719		2 182 960	3 082 145
L'Islet-Sud	6 442 671		137 095	
Du Littoral	11 429 397	3 490 045		184 082
Du Long-Sault	12 978 925		1 231 640	714 119
Lotbinière	20 976 798		1 604 504	
Magog	14 951 531		934 023	
Malartic	6 030 895		479 557	
Manicouagan	24 472 384	263 000	4 817 781	2 546 991
Des Manoirs	56 674 084		6 961 021	1 456 861
Marieville	9 669 561		729 610	
Matane	18 035 403		2 695 845	2 382 726
Miguasha	14 260 861		2 120 900	1 734 163
Des Moissons	13 785 872		1 585 099	
Morilac	13 211 205		1 899 849	
Moyenne-Côte-Nord	9 298 683		700 642	
Normandin	8 946 010		497 963	
Nouveau-Québec	6 614 147		809 627	133 684
Outaouais-Hull	32 188 269		2 773 873	5 937 055
Pierre-Neveu	24 165 544		1 723 335	1 669 417
Pontiac	8 257 189		525 844	

EDUCATION
List of suppliers and beneficiaries by category

SCHOOL BOARDS (cont'd)	Public Elementary and Secondary Education			
	Operations	Investments	Debt Service	Adult Training
	$	$	$	$
Portage-du-Fort	60 191		3 091	
Port-Cartier	7 194 745		1 610 501	
Prince-Daveluy	7 837 988		763 597	
Provençal	7 836 175		856 502	
Quévillon	3 882 297		540 724	
Rivière-du-Loup	25 056 457		6 590 610	3 040 495
Roberval	13 435 401		1 112 580	
Rouyn-Noranda	29 967 797		2 339 344	2 053 043
Saint-Eustache	30 522 367		2 553 267	2 421 753
St-Jean-sur-Richelieu	41 916 210		5 342 984	1 681 527
St-Jérôme	48 677 358		3 878 530	1 536 669
Sainte-Thérèse	35 424 533		2 562 553	
Samuel-De-Champlain	29 380 099		1 718 572	
Seigneurie	8 249 366		827 540	
Sept-Îles	19 596 810		4 860 582	2 843 810
Sherbrooke Cath.	82 089 640		11 289 757	3 901 499
Sorel	22 319 729		2 385 192	
Tadoussac	5 401 917		196 494	
Témiscouata	8 841 857		520 128	
Thedford-Mines	24 010 935		1 756 675	1 787 113
Tracy	16 878 528		425 330	1 581 431
Trois-Rivières	27 967 418		3 388 049	2 916 462
Val-d'Or	18 862 579		1 845 067	1 736 481
Valin	24 162 726		2 207 097	
Vallée-de-la-Lièvre	16 069 029		1 294 637	1 933 239
Vallée-de-la-Matapédia	18 962 958		1 452 527	1 775 701
Vallée-de-Mistassini	7 659 929		555 441	
Valleyfield	22 665 625		1 622 886	1 323 187
Victoriaville	31 297 119	373 000	3 347 303	2 331 402
Warwick	7 591 445		867 196	
CONSEIL SCOLAIRE				
Île de Montréal	430 242 676		69 866 463	24 233 982
GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN	142 721 418			
Standard Life (Group Insurance)	1 778 437			
	4 413 639 881	10 190 000	407 704 928	194 446 648

ÉNERGIE ET RESSOURCES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Forest resources		
Logging	48 003 (1)	76 298
Mining resources		
Duties on profits from mining activities	(34 539)	(32 737)
Mining village lots	43	125
Development	1 762	2 461
Mining lease operations	529	69
Mining concession operations	237	42
General information	19	50
Exploration	300	55
Miscellaneous	30	47
	(31 619)	(29 888)
Hydraulic resources		
Hydraulic power	2 804	2 996
Electric power produced	34 102	29 183
Water storage	804	725
	37 710	32 904
Other		
Processing duties - sand, gravel and other	1 119	1 408
Exploration for petroleum and natural gas	175	161
Natural gas sales	66	47
Production, sale and distribution of energy, steam and gas	2 817	2 755
Retailers	607	662
Transportation of petroleum products	50	50
Wholesalers and retailers	270	277
Sale of lubricants	412	449
Permits - sand, gravel and other	103	67
Miscellaneous	61	57
	5 680	5 933
	59 774	85 247

(1) The decrease is due mainly to a change in the billing method which is now using the logged volume. In 1990, billing was done according to the logging allotment. Moreover, catching up on billing was done during the last quarter and the amounts were recorded by the Ministère des Forêts following its institution on February 1, 1991.

ÉNERGIE ET RESSOURCES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	270	216
Materials and supplies	71	88
Wood	143	283
Disposal of surplus	84	116
Sale of public land	9 729	4 971
Rental of dump sites	202	119
Rental of other land and buildings	5 135	4 882
Land rental and acquisition fees	1 714	890
Rental of rooms and board	93	40
Land registry	605	413
Tree disease prevention and insect control	1 978	1 984
Land surveying	185	211
Assays and ore treatment	1 857	2 343
Miscellaneous	102	403
	22 168	16 959
Interest		
Accounts receivable - logging and other	596	472
Duties on profits from mining activities	161	35
Loans to mining companies	154	165
Miscellaneous	3	4
	914	676
Fines and forfeitures		
Deposits	72	41
Offences against miscellaneous legislation	66	171
Miscellaneous	9	37
	147	249

ÉNERGIE ET RESSOURCES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Recovery		
Prior years' expenditures	765	819
Prior years' subsidies	625	55
Salaries and wages - occupational accidents	33	144
Miscellaneous	4	9
	1 427	1 027
	24 656	18 911
Total Own-source Revenue	84 430	104 158
Government of Canada Transfers		
Other programs		
Mining development	1 287	5 595
Energy conservation	(91)	
Forestry development	3 519 (2)	20 599
East of Québec development	1 208	1 150
Forestry development of Haute-Côte-Nord	1 550	991
Total Government of Canada Transfers	7 473	28 335
Total Revenue	91 903	132 493

Refunds of duties on profits from mining activities were deducted from revenues for $45 014 000 (*) in 1991 and for $42 942 000 (*) in 1990.

(*) Including refund of rights following losses of $44 707 055 in 1991 and $32 841 757 in 1990.

(2) The decrease results from the expiry of the agreement during 1991. Most of the work was realized and billed during years 1985 to 1990.

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-8

FOREST MANAGEMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Research and Development	9 715		9 714	2 657	3 674	510	679	126
2. Planning and Allocation	24 508		24 508	9 958	3 461	798	5 132	129
3. Forest Protection	37 411		37 411	2 891	5 336	1 055	25 288	223
Statutory (1)	3 791		3 791				3 791	
4. Operational Control	15 715		15 715	7 595	4 815	1 610	107	214
5. Administration of the Forestry Sector and Regional Administration	7 087		7 087	4 612	959	367	179	114
TOTAL	98 227 a)		98 226	27 713	18 245	4 340	35 176	806

(1) Forest Act, R.S.Q., c. F-4.1.

a) Excluding $34 212 259 transferred to the Ministère des Forêts for the period from February 1, 1991 to March 31, 1991 under the Act respecting the Ministère des Forêts, S.Q., 1990, c. 64.

PROGRAM 2
Summary: page 1-8

FOREST IMPROVEMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Management of Public Forests	74 387		74 387	5 651	7 693	2 045	53 486	459
2. Management of Private Forests	39 804		39 804	2 057	2 146	229	142	41
3. Plant Production	38 502		38 502	1 813	13 217	255	18 284	429
TOTAL	152 693 b)		152 693	9 521	23 056	2 529	71 912	929

b) Excluding $34 121 230 transferred to the Ministère des Forêts for the period from February 1, 1991 to March 31, 1991 under the Act respecting the Ministère des Forêts, S.Q., 1990, c. 64.

PROGRAM 3
Summary: page 1-8

DEVELOPMENT OF THE FOREST INDUSTRY

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL	1 824 c)		1 823	776	183	101	172	4

c) Excluding $1 833 458 transferred to the Ministère des Forêts for the period from February 1, 1991 to March 31, 1991 under the Act respecting the Ministère des Forêts, S.Q., 1990, c. 64.

The objective of this program is to promote and support the development, application and updating of the inventory of the forest and its resources, to plan, control and evaluate utilization and interventions, and to support access to the resource; its objective is also to promote the protection of the forest against natural and man-caused disasters, and to ensure administrative management as much at the level of the higher central authorities as at that of regional and local administrative support.

				CAPITAL - PERSONNEL		CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
106	554	60	1							412	3		932
141	3 730	302			26	8	2		109	690		22	
524	1 064	102	11		121		5	2	32	520	133		104
169	668	90	2							445			
120	513	35	3										185
1 060	6 529	589	17		147	8	7	2	141	2 067	136	22	1 221

The objective of this program is to increase the forest yield, whether on private or public land, both in quality and quantity, in order to meet the demand for ligneous matter or other needs.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
815	2 644	397	2						1	1 194			
172	294	73								152			34 498
368	2 354	640	15				18		2	548	310		249
1 355	5 292	1 110	17				18		3	1 894	310		34 747

The objective of this program is to rationalize and develop the wood processing sector.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
3	16	8	2							28			530

(in thousands of dollars)

PROGRAM 4
Summary: page 1-8

FORESTRY FINANCING

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Internal Management and Support	1 145		1 145	940	80	43	24	
2. Forestry Loans	3 706		3 706					
TOTAL	4 851 d)		4 851	940	80	43	24	

d) Excluding $2 288 400 transferred to the Ministère des Forêts for the period from February 1, 1991 to March 31, 1991 under the Act respecting the Ministère des Forêts, S.Q., 1990, c. 64.

PROGRAM 5
Summary: page 1-8

ADMINISTRATION

TOTAL	43 683 e)	13	42 947	12 832	4 632	4 975	1 531	1 266

e) Excluding $4 508 286 transferred to the Ministère des Forêts for the period from February 1, 1991 to March 31, 1991 under the Act respecting the Ministère des Forêts, S.Q., 1990, c. 64.

PROGRAM 6
Summary: page 1-30

LAND INVENTORY AND SURVEY

TOTAL	13 932	3	13 644	5 499	1 071	183	2 827	148

PROGRAM 7
Summary: page 1-30

MANAGEMENT OF PUBLIC LAND

TOTAL	10 072	2	9 807	6 105	2 406	300	212	72

PROGRAM 8
Summary: page 1-10

RÉGIE DU GAZ NATUREL

TOTAL	1 915		1 842	1 353	54	83	21	4

The objective of this program is to make forestry credit available to facilitate investments in developing and consolidating private forests.

				CAPITAL - PERSONNEL		CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
20	6	19								13			
													3 706
20	6	19								13			3 706

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs.

15 818	433	267	13							681			499

The objective of this program is to collect all data concerning the size, shape, use, boundaries and description of the territory.

244	267	189	1				45			509			2 661

The objective of this program is to carry out the various transactions regarding the alienation or leasing of certain parts of the public domain and to control the use of public land.

66	279	146						4		217			

The objective of this program is to ensure protection to consumers and distributors of gas with regard to accident prevention, the fixing of rates, and supplies.

298	12	11								6			

(in thousands of dollars)

PROGRAM 9
Summary: page 1-10

STUDIES, RESEARCH AND OPERATIONS PERTAINING TO ENERGY

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL	15 452	5	10 755	5 244	1 288	1 038	895	27

PROGRAM 10
Summary: page 1-8

MANAGEMENT AND DEVELOPMENT OF THE MINING INDUSTRY

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Exploration	17 543	5	17 054	4 653	2 265	1 034	3 703	218
2. Mining Industry and Statutory Management	11 718	4	10 668	4 170	1 067	292	1 354	174
Statutory (2)	150							
3. Scientific and Technological Assistance	10 162	2	9 424	5 092	803	194	799	323
4. Assistance to the Asbestos Industry	53 790		50 290					
TOTAL	93 363	11	87 436	13 915	4 135	1 520	5 856	715

(2) Mining Duties Act, R.S.Q., c. D-15.

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
Voted	432 071	34	420 233	83 898	55 150	15 112	114 835	3 971
Statutory	3 941		3 791				3 791	
	436 012	34	424 024	83 898	55 150	15 112	118 626	3 971

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	139 048	174 731

Total expenditures by category on the list of suppliers and beneficiaries (see pages 2-147 to 2-152) are higher than shown above. Reconciliation appears hereunder:

	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
Total for the programs	424 024	83 898	55 150	15 112	118 626	3 971
Add:						
Amounts included in the Ministère des Forêts (see pages 2-202 and 2-203).	38 175	8 972	3 978	2 320	7 332	630
	462 199	92 870	59 128	17 432	125 958	4 601

The objective of this program is to formulate Government action and intervention in the energy sector, to enforce laws and regulations concerning this sector, and to manage technical and financial assistance programs designed to increase Québec's energy productivity.

				CAPITAL - PERSONNEL		CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
35	196	212	2							232			1 586

The objective of this program is to establish the geological inventory of the territory, promote exploration and, with the industry, development projects and the achievement of certain investments in infrastructure and also to regulate certain conditions for mining; its objective is also to promote the exploitation, processing and utilization of mineral substances through applied research and the provision of analytical services and technical advice.

275	885	165	3							933			2 920
49	153	101	15							331			2 962
38	717	72	17							1 080	27	2	260
													50 290
362	1 755	338	35							2 344	27	2	56 432

19 261	14 785	2 889	87		147	8	70	6	144	7 991	473	24	101 382
19 261	14 785	2 889	87		147	8	70	6	144	7 991	473	24	101 382

	CAPITAL - PERSONNEL	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	147	8 716	101 382

19 261	14 785	2 889	87		147	8	70	6	144	7 991	473	24	101 382
1 508	2 473	1 048	19		3	2	26		2	1 330	360		8 172
20 769	17 258	3 937	106		150	10	96	6	146	9 321	833	24	109 554

ÉNERGIE ET RESSOURCES
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Assistance for mineral exploration	2 596	2 416	2 575
Assistance for private forest production	34 355	34 355	37 830
Assistance to the mining industry	1 033	985	4 111
Forestry credit:			
-assuming part of the interest	3 706	3 706	3 129
Development of energy conservation	623	260	376
Development of the forest industry	432	431	133
Research work	268	175	115
Forest roads			4 054
Other	3 927	656	1 708
Health and Social Services Establishments			
Development of energy conservation	103	103	98
Research work	15	15	
Educational Institutions			
Assistance for private forest production	66	66	117
Development of energy conservation	517	492	265
Development of the forest industry	98	98	84
Research work	853	853	833
Other	92	92	40
Municipalities			
Assistance for private forest production	52	52	
Development of energy conservation	57	57	145
Other	117	100	80
Non-Profit Organizations			
Assistance for mineral exploration	462	462	79
Assistance for private forest production	13	13	172
Assistance to the mining industry	1 250	1 234	1 779
Development of energy conservation	218	218	164
Research work	427	427	281
Other	1 328	988	1 170
Individuals			
Awards to forestry prize-winners	57	57	66
Special Funds			
Québec cadastre reform fund	2 640	2 640	2 702
Government Enterprises and Agencies			
Hydro-Québec	100	100	240
Société immobilière du Québec			25
Société nationale de l'amiante	53 790	50 290	62 391
Société québécoise d'exploration minière - SOQUEM	41	41	116
Société de récupération, d'exploitation et de développement forestiers du Québec - REXFOR Concerning the deficit of a subsidiary (Les Bois de l'Est du Québec Inc.) and other special projets			4 710
Total	**109 236**	**101 382(*)**	**129 588**

(*) Total transfer payments for certain financial assistance categories appearing in the list of beneficiaries (see pages 2-149 à 2-151) are higher than disclosed above. A reconciliation statement appears hereunder:

	Expenditures appearing above	Expenditures by the Ministère des Forêts	Amounts shown in the list of beneficiaries
Assistance for private forest production	34 486	5 541	40 026
Forestry credit:			
-assuming part of the interest	3 706	1 122	4 828
-fulfilment of a loan repayment guarantee (Farm and Forestry Loan Insurance Fund)		4	4
Development of the forest industry	529	512	1 041
Research work	1 470	433	1 903
Other	1 836	326	2 162
Government Enterprises and Agencies	50 431	234	50 665

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1. Wages, Salaries and Allowances:	$92 870 003
2. Other Remuneration:	59 281 148
	$152 151 151

Including $9 755 600 for 137 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de sécurité du travail du Québec, 1 386 936.

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3. Transport and Communication Services: $17 441 800

Aéro-Plus Ltée, 50 295; Aménagement Exposition TCD Inc., 71 652; Bazin, Dumas, Dupré, Sormany, 94 160; Bell Canada, 75 227; Cabano Expéditec Inc., 95 490; Consultour club voyages, 202 057; Courrier Purolator Ltée, 85 735; Enviro Ressources Inc., 77 572; FUNDS: Communication services fund, 327 934, Les Publications du Québec fund, 50 162, Revolving fund of the Service aérien gouvernemental, 169 811, Telecommunications services fund, 6 480 823; Hélicoptères Abitibi Ltée, 38 623; Hélicoptères Nordic Ltée, 38 073; Hélicoptères Viking Ltée, 212 771; Imprimerie Provinciale Inc., 81 719; Inter Voyage Inc., 378 160; Interglobe Inc., 49 877; Laboratoires Prisma Inc., 47 370; Alphonse Leblanc, 41 358; Litho Acme Québec Inc., 45 201; Métropole Litho Inc., 66 048; Propair Inc., 67 430; Publicité Martin Inc., 371 770; Société de récupération, d'exploitation et de développement forestier du Québec - REXFOR, 730 576; Taxis CO-OP Québec 525-5191, 99 521; Transport Gaston Nadeau Inc., 204 945; Voyage CAA, 173 641.

ACCOUNTS UNDER $35 000: 7 013 799.

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4. Professional, Administrative and Other Services: $126 050 762

À-Propos Communications Inc., 41 920; Amenatech Inc., 61 871; Argus Groupe Conseil Inc., 91 441; Association québécoise pour la maîtrise de l'énergie, 38 180; Atelier de Pétrographie du Saguenay Inc., 35 375; Beaupré Photo Inc., 77 000; Bechedor Inc., 228 000; Béliveau-Couture, 94 056; Bell Canada, 58 662; Robert Binet, 50 159; Blais, McNeil et Associés, 422 558; Boivin, L'Heureux, Brodeur et Associés, 62 949; Bolduc, Jacques, Thibodeau et Royer, 133 326; Jacques Boucher, 432 452; Bureau de commerce de Montréal, 40 252; C.V. Géomatique Ltée, 47 180; Canadian Connection Ltd., 66 826; Cartech Inc., 45 338; Cartier Photo Reproductions Inc., 37 956; Cartobec Inc., 56 991; CENTRES: d'enseignement et de recherche en foresterie, 69 523, international GP, 63 300, de recherche industrielle du Québec, 439 795, Sylvicole Forestville Inc., 1 120 047, de toxicologie du Québec, 50 000; Chantier coopératif de Ferland et Boileau, 810 136; CIFFC, 62 489; Cogemat Inc., 39 776; Cogesult Inc., 47 860; Commission des écoles catholiques de Québec, 36 463; Consolidated-Bathurst Inc., 738 654; Consultants Forestiers DGR Inc., 262 200; Consultants Polytech (1988) Inc., 51 325; COOPÉRATIVES FORESTIÈRES: du Bas St-Maurice, 67 687, de Girardville, 741 165, des Hautes Laurentides, 654 725, de Laterrière, 780 802; Cosit Inc., 39 320; Couillard, Samson et Associés, 165 000; Alain Courchesne, 37 579; Del Degan, Massé et Associés, 272 650; Robert Deraiche, 58 591; R. Desprès et Associés, 273 100; Donohue Inc., 610 119; Doralie Inc., 1 010 434; Hugues Dupuy, 37 449; École nationale d'administration publique, 122 411; Énergie Verte Inc., 1 011 620; Enviro Ressources Inc., 77 572; Fédération des producteurs de bois du Québec, 3 999 515; FUNDS: Fund of the Bureau de la statistique du Québec, 52 771, Land and geographic information fund, 1 402 258, Government documents reproduction fund, 405 980, Computer services fund, 2 270 013; For International Ltée, 283 000; Fortin et Handfield, 35 750; Fortin, Walsh et Associés, 289 490; Gauthier, Parent et Associés, 220 000; Gendron, Lefebvre et Associés, 42 721; Géocarte Enr., 41 894; Géospex Sciences Inc., 138 094; Graphi Technique Inc., 97 048; Groupe C.G.I. Inc., 155 715; Groupe DMR Inc., 217 088; Groupe Dryade Ltée, 254 750; Hauts-Monts Inc., 103 023; Informatique Multi-Hexa Inc., 88 280; Institut de recherche en exploration minérale, 532 449; Michel Ladouceur, 36 654; André Lafond, 42 257; Machineries Jeannot Brousseau Ltée, 126 883; McMaster University, 40 140; M.V. Mercier et Associés, 52 000; Octographe Inc., 109 550; Pagé et Leclair, 242 000; Pampev Inc., 684 216; Pépinière Argenteuil Inc., 461 473; Pépinière de la Pointe Sphérique Inc., 42 553; Pépinière Robert Fortin, 217 065; Photosur Inc., 499 234; Poulin, Thériault Inc., 262 153;

Produits Forestiers Canadien Pacifique Ltée, 1 550 623; Prosig Informatique Inc., 247 285; Reboisement Fort-Estrie Inc., 246 636; Roche Ltée, 407 822; Sécurité Saglac Inc., 56 316; Serres Christian Inc., 36 803; Serres de Guyenne Inc., 1 555 578; Serres Solabri Inc., 471 929; Servac S.L. Inc., 35 207; Services Documentaires Multimédia (S.D.M.) Inc., 89 977; Services environnementaux Laidlaw, 58 805; Sial Géosciences Inc., 823 717; Marcel Sirois, 167 663; SOCIÉTÉS: d'Aménagement Général de l'Environnement Ltée, 35 525, de l'assurance automobile du Québec, 146 521, d'Exploitation des Ressources de la Vallée Inc., 289 698, Géomatique Internationale Inc., 699 415, immobilière du Québec, 72 511, J.G. Lefebvre et Frères Ltée, 974 905, de protection des forêts contre les insectes et les maladies des arbres, 8 757 764, de récupération, d'exploitation et de développement forestier - REXFOR, 54 040 616, sylvicole Arthabaska-Drummond, 42 596; SOCIÉTÉS DE CONSERVATION: de la Côte Nord, 4 029 235, de la Gaspésie, 2 450 370, du Nord-Ouest, 3 794 972, de l'Outaouais, 3 615 408, de la région de Québec-Mauricie, 3 156 107, du Saguenay-Lac-St-Jean, 3 352 700, du Sud du Québec, 2 002 548; Somival Inc., 493 583; Sylvico Inc., 63 212; Sylvitec Inc., 115 241; Technofor Enr., 417 454; Transport Levert, 64 203; Troupiers Nationaux Inc., 64 272; UNIVERSITÉS: Laval, 456 980, McGill, 103 595, du Québec, 392 863, du Québec Abitibi-Témiscamingue, 108 845, du Québec à Chicoutimi, 270 239, du Québec à Montréal, 133 805; Petty cash, 52 496.

ACCOUNTS UNDER $35 000: 4 784 421.

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5. Maintenance and Repairs: $4 599 314

Cultures A.S.M. Enr., 95 134; Digital Équipement Canada Ltée, 56 818; Établissements du Gentilhomme Inc., 112 881; Office machines maintenance and repair fund, 98 565; Intergraph Systems Ltd., 61 656; M.J. Robinson Trucking Ltée, 84 452; Philips Électronique Ltée, 61 279; Services Techniques Bell Inc., 55 772; Société immobilière du Québec, 1 349 668; Wang Canada Ltd., 35 100.

ACCOUNTS UNDER $35 000: 2 587 989.

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6. Rent: $20 777 680

Autos Adrien Pelletier Inc., 55 911; Entreprises Jean Hallé Inc., 42 873; Équipements V.D. Inc., 38 968; Fillion & Frères (1976) Inc., 78 377; G.N. Johnston Equipment Co. Ltd., 42 924; Hélicoptères Transit Ltée, 57 984; Héli-Max Ltée, 61 342; Location du Cuivre Ltée, 90 143; Location Giguère Inc., 114 871; Location Rompré Ltée, 43 917; Prima Automobiles Inc., 70 371; Revolving fund of the Service aérien gouvernemental, 128 007; Savin Canada Inc., 102 353; Société immobilière du Québec, 17 488 992; St-Pierre Chevrolet Oldsmobile Ltée, 46 161; St-Raymond Automobiles Inc., 36 851; Tilden Location d'Autos Inc., 95 171; Xerox Canada Inc., 297 033.

ACCOUNTS UNDER $35 000: 1 885 431.

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7. Supplies and Materials: $17 403 979

Agences A.L. Inc., 53 995; Air Liquide Canada Ltée, 44 181; Anixter Canada Inc., 48 992; Baribeau & Fils Inc., 86 079; Boulevard Produits de Bureau Inc., 46 098; Calcites du Nord Inc., 36 631; Chauffage St-Malo Ltée, 54 275; Compu-Redi Inc., 44 849; Coopérative fédérée de Québec, 37 329; Dendrotik Inc., 71 898; Éditions Marquis Ltée, 36 855; Emballage Bonar Ltée, 35 297; Emballage Coderre Inc., 43 934; Enveloppe Innova, 80 179; Équipement Forestier Canadien Enr., 37 715; Filature de l'Isle Verte Ltée, 40 463; Fisher Scientific Co. Ltd., 60 415; FUNDS: Land and geographic information fund, 3 636 266, Les Publications du Québec fund, 75 771, Supplies and furnishings fund, 845 808; Formulaires et Systèmes Moore Ltée, 57 896; Groupe Mirabau Inc., 37 775; Groupe Pétrolier Olco Inc., 47 566; H. Dubois & Fils Ltée, 49 993; Henri Leclerc caméra, 55 161; Hydro-Québec, 939 064; Industries Harnois Inc., 106 005; Irisco du Québec Inc., 43 179; K. & E. Hughes Owens Inc., 66 797; Leco Instruments Ltd., 39 914; Magasin Latulippe Inc., 42 615; Micro-Solutions, 44 148; Monsanto Canada Inc., 44 100; Norman Wade Ltée, 40 520; Nutrite Inc., 41 187;

O E Inc., 65 863; Omer Deserres Canada Inc., 37 369; Papeteries J.B. Rolland Ltée, 69 313; Pétroles Esso Canada, 763 241; Pétroles Irving Inc., 416 716; Philips Électronique Ltée, 49 362; Planfor Inc., 228 000; Produits Pétro-Canada Inc., 222 972; Produits Shell Canada Ltée, 289 955; Rouillard pavillon des arts, 75 403; Services de Crédit Accord Inc., 78 820; Services Explorations Enr., 94 796; Société Majeco Inc., 145 959; Spécialiste du Stylo Inc., 82 831; Standish Ltée, 66 031; Tenex Data Corporation, 39 442; Tourbes Nirom Inc., 121 659; Tourbières Premier Ltée, 56 861; Ultramar Canada Inc., 299 272; Fonds locaux, 46 329.

ACCOUNTS UNDER $35 000: 7 080 835.

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8. Machinery and Equipment: $13 255 681

Anixter Canada Inc., 105 571; Antares Électronics Inc., 35 327; Apple Canada Inc., 128 876; Bombardier Inc., 69 963; CB Engineering Ltd., 38 458; Centres d'Affaires Crowntek Inc., 359 194; Centre de recherche industrielle du Québec, 216 525; Computerland, 84 522; Computertime, 203 135; Constructions du Verseau Inc., 35 025; Dendrotik Inc., 44 898; Digital Équipement du Canada Ltée, 674 638; Digitech Inc., 83 415; Epson Canada Ltée, 94 751; Esri Canada Ltd., 69 547; Fisher Scientifique Ltée, 86 208; Fortier Auto Montréal Ltée, 115 749; Fournier Plymouth Chrysler Inc., 108 333; Foxboro Canada Inc., 198 420; Geneq Inc., 51 589; Général Motors du Canada Ltée, 892 917; Gerrard Ovalstrapping Ltd., 40 000; Glenayre Communications Inc., 51 977; Grand Trianon Automobile Ltée, 54 998; Hakmet Ltée, 103 810; Hewlett Packard Canada Ltée, 352 694; I.P.L. Ltée, 540 315; I.B.M. Canada Ltée, 175 772; Industries Harnois Inc., 40 253; Inter Sciences Inc., 63 232; Irisco du Québec Inc., 101 013; Joliette Dodge Chrysler Ltée, 561 538; Land and geographic information fund, 39 135; Leco Instruments Ltée, 138 281; Lys Mécanique Inc., 42 000; Micro-Contact Inc., 42 495; Micro Data BR, 38 117; Micro-Solutions, 92 392; Mistigri Service Informatique Inc., 36 505; Octographe Inc., 153 896; O E Inc., 695 623; O E Leasing, 54 576; Ogivar Technologies Inc., 129 008; Olivetti Systèmes et Réseaux Canada Ltée, 149 269; Oracle Corporation Canada Inc., 60 537; PCI Inc., 42 980; Perkin Elmer Canada Ltd., 80 000; Philips Électronique Ltée, 1 872 699; Plastiques Gagnon Inc., 265 500; QMS Canada Inc., 167 055; Sun Microsystèmes du Canada Inc., 54 436; Supplies and furnishings fund, 1 008 855; Thermo Jarrel Ash (Canada) Ltd., 37 722; Wang Canada Ltée, 46 702; Zentronics, 82 621.

ACCOUNTS UNDER $35 000: 2 142 614.

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9. Land, Buildings and Engineering Works (Fixed Assets): $832 991

CONSTRUCTIONS: A.P.R. Inc., 66 461, du Centre du Québec Inc., 48 294, Luc Lefebvre Inc., 473 483, Pépin et Fortin Inc., 41 530, du Verseau Inc., 75 825; Entreprises de Construction Guichard Inc., 51 952.

ACCOUNTS UNDER $ 35 000: 75 446.

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10. Transfer Payments: $109 553 206

.Assistance for mineral exploration: $2 878 312

Assemblée de concertation et de développement de l'Estrie, 198 380; Association des prospecteurs gaspésiens, 249 000; Barytine St-Fabien Inc., 99 166; Explorateurs-Innovateurs de Québec Inc., 35 493; Explorations Noranda Ltée, 718 557; Explorations minières Shick Shock Inc., 49 200; Fonds d'exploration minière du Nouveau-Québec Inc., 200 000; Gérard Gasse, 65 650; H. & H. Regénération de terrains Ltée, 20 523; Groupe Hamel-Ross, 103 643; Lab Chrysotile Inc., 87 000.

ACCOUNTS UNDER $20 000: 1 051 700.

.Assistance for private forest production: $40 025 624

Paul-Émile Allard, 24 496; Aménagement Forestier et Agricole des Appalaches Inc., 746 189; Aménagement Forestier et Agricole des Sommets Inc., 823 314; Aménagement Forestier de Wolfe Inc., 774 755; Rémi Asselin, 28 888; Charles-Auguste Bernard, 20 145; Germain Chabot, 25 452; Yves Champagne, 30 460; Richard & Wendy Coates, 28 887; Corporation Agro-Forestière Transcontinentale Inc., 413 730; Corporation municipale du Village de St-Félix de Valois, 28 614; Daishowa, 30 000; Déboisement St-Michel Inc., 22 083; Donohue Inc., 25 930; Michel Doucet "et Autres", 23 661; Les Entreprises Laforlef Inc., 20 294; Entreprise Paul Vallée Inc., 32 437; ENTREPRISES AGRICOLES ET FORESTIÈRES: Gaspésienne Inc., 559 782, de la Péninsule, 382 349, de Percé Inc., 462 241, de Shick Shock Inc., 214 264; Fédération des producteurs de bois du Québec, 146 072; Jean-Paul Grenier, 21 381; Groupement Agro-Forestier Lotbinière-Mégantic Inc., 940 665; Groupement Agro-Forestier de la Restigouche Inc., 364 043; Groupement agro-forestier et touristique de la Haute Côte-Nord, 397 758; GROUPEMENTS FORESTIERS ET AGRICOLES: de Beauce-Sud Inc., 942 667, de Bellechasse-Lévis Inc., 839 597, Taché Inc., 399 980, de la Vallée de la Chaudière Inc., 1 090 792; GROUPEMENTS FORESTIERS: de Champlain Inc., 511 360, coopératif St-François, 549 104, de l'Est du Lac Témiscouata Inc., 929 205, du Haut-St-Maurice Inc., 53 866, du Haut-Yamaska Inc., 498 805, Kamouraska Inc., 438 385, de l'Islet Inc., 639 906, de Maskinongé Inc., 249 201, de Montmagny Inc., 630 285, de Nicolet-Yamaska Inc., 628 399, de Pontiac Inc., 221 052, de Portneuf Inc., 834 704, de Québec-Montmorency Inc., 461 494, du Sud de Dorchester Inc., 792 815; Groupement des Propriétaires de Boisés Privés de Charlevoix Inc., 492 656; Henri & Norbert Nadeau Inc., 34 016; Industries James Maclaren Inc., 29 771; André L'Espérance, 29 282; Normand Lemay, 20 599; Joseph Leveris, 29 220; Marie-Anne Logan, 20 244; Gary Page, 29 949; Plantation Pinacle Inc., 25 847; Produits Forestiers Canadien Pacifique Ltée, 20 000; Produits forestiers Domtar, 30 000; Ranch Palma Inc., 26 015; Reboisement Fort-Estrie Inc., 103 135; Réserve Petite Nation Inc., 29 767; S.E.R. des Monts Inc., 728 814; Serge Sejourne, 22 631, Société d'aménagement rural d'Abitibi-Témiscamingue, 20 000; SOCIÉTÉS D'EXPLOITATION DES RESSOURCES: Agro-Forestières de Labelle Inc., 452 175, des Basques Inc., 492 130, de la Métis Inc., 963 130, de la Neigette Inc., 640 886, de la Vallée Inc., 2 133 313; SOCIÉTÉS D'EXPLOITATION SYLVICOLES: de l'Est de l'Abitibi, 729 675, de Rousseau Inc., 605 369, du Témiscamingue Inc., 232 724; SOCIÉTÉS SYLVICOLES: Arthabaska Drummond, 1 330 598, Chambord Ltée, 1 140 940, Haute-Gatineau, 307 429, des Laurentides Inc., 234 451, Mistassini Ltée, 1 419 610, de l'Outaouais, 387 200, du Saguenay Ltée, 822 931; Martine Soucy "et Autres", 21 219; Stone-Consolidated Inc., 28 600; Université Laval, 30 000; Université de Sherbrooke, 27 142.

ACCOUNTS UNDER $20 000: 9 034 649.

.Assistance for the Québec Cadastre Reform: $2 640 300

Québec cadastre reform fund, 2 640 300.

.Assistance to the mining industry: $2 218 911

Inco Ltd., 600 000; Institut de l'amiante, 1 233 673; Ressources Minières Rouyn Inc., 202 805; Société Minière Polycor Inc., 74 231; 2746-0716 Québec Inc., 108 202.

.Forestry credit: $4 832 194

Refund of part of the interest: Miscellaneous producers, 3 715 567; Difference between the interest on loans by the Office du crédit agricole du Québec and the interest on loans to producers, 1 112 618; Guarantee for repayment of loans: Forest and Farm Loan Insurance Fund, 4 009.

.Development of energy conservation: $1 130 132

Agrinove, 21 000; Centre de recherche en sylvichimie de l'Outaouais, 20 000; Conseil de l'industrie de l'hydrogène, 200 000; Compagnie Gaspésia Inc., 25 100; Corporation de chauffage urbain de Montréal, 40 900; École polytechnique de Montréal, 100 000; Industries James Maclaren Inc., 32 200; Montréal Fast Print Inc., 24 400; Sidbec Feruni, 21 000; UNIVERSITÉS: Laval, 100 000, McGill, 100 000, du Québec à Trois-Rivières, 25 000, de Sherbrooke, 100 000.

ACCOUNTS UNDER $20 000: 320 532.

.Development of the forest industry: $1 041 149

Forintek Canada Corp., 688 700; Recyclage Bio-Forêt Inc., 55 000; Sovebec Inc., 30 969; Université Laval, 106 300; Université du Québec à Trois-Rivières, 130 200.

ACCOUNTS UNDER $20 000: 29 980.

.Government Enterprises and Agencies: $50 665 656

Hydro-Québec, 100 000; Société nationale de l'amiante, 50 290 000; Société québécoise d'exploration minière - SOQUEM, 41 312; Société de récupération, d'exploitation et de développement forestiers du Québec - REXFOR, 234 344.

.Awards to forestry prize-winners: $56 925

ACCOUNTS UNDER $20 000: 56 925.

.Research work: $1 902 121

Association québécoise pour la maîtrise de l'énergie, 50 000; Boojum Research Ltd., 30 000; Centre d'enseignement et de recherche en foresterie, 40 000; Centre de Production de Plants Forestiers de Québec Inc., 25 000; Centre régional d'expertise en foresterie de l'Est, 20 000; Comité canadien des électrotechnologies, 100 000; École polytechnique de Montréal, 200 000; Fournelle Énergie et Technologie Inc., 63 921; Institut canadien de recherche en génie forestier, 177 700; IUFRO Montréal 90 (Union internationale des instituts de recherche forestière), 35 500; Institut québécois d'aménagement de la forêt, 75 000; Pépinière Argenteuil Inc., 34 000; UNIVERSITÉS: Laval, 617 200, McGill, 100 000, du Québec, 236 700, de Sherbrooke, 46 000.

ACCOUNTS UNDER $20 000: 51 100.

.Other: $2 161 882

Association canadienne de la mousse de tourbe de sphaigne, 90 000; Association canadienne des producteurs de pâtes et papiers, 20 000; ASSOCIATIONS FORESTIÈRES: de l'Abitibi-Témiscamingue Inc., 34 500, de la Côte Nord, 20 500, Québécoise Inc., 100 000, du Saguenay Lac St-Jean, 34 449; Calcites du Nord, 20 000; Centre international du loisir culturel de la francite, 62 500; Clubs 4-H du Québec, 82 000; Corporation municipale Notre-Dame de la Salette, 43 500; Fédération des producteurs de bois du Québec, 185 000; Minéraux Noranda Inc., 184 785; Minnova Inc., 182 742; Société Minière Sphinx Inc., 62 500; Syndicat des producteurs de bois de la Mauricie, 115 000; Syndicat des producteurs de bois de Nicolet, 115 000; Université Laval, 80 000.

ACCOUNTS UNDER $20 000: 729 406.

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11. Other Expenditures: $132 276

Exchange on foreign currency, 42 011.

ACCOUNTS UNDER $35 000: 90 265.

ENSEIGNEMENT SUPÉRIEUR ET SCIENCE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Recovery from third parties - university courses	3 607	2 257
Hiring of staff services		88
	3 607	2 345
Interest		
Student loans	4 700	3 824
Recovery		
Prior years' expenditures	476	60
Prior years' subsidies	339	41
Scholarships	2 464	3 415
Miscellaneous	15	10
	3 294	3 526
	11 601	9 695
Total Own-source Revenue	11 601	9 695
Government of Canada Transfers		
Other programs		
Training in federal prisons	785	623
Vocational training	71	169
Bursaries to Francophone students	6 863	5 945
Miscellaneous	(3)	
Total Government of Canada Transfers	7 716	6 737
Total Revenue	19 317	16 432

ENSEIGNEMENT SUPÉRIEUR ET SCIENCE

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-18

ADMINISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	2 659		2 421	1 696	42	116	27
2. Internal Administration	15 691	3	15 377	4 403	868	1 322	765
3. Administration of Financial Assistance	9 467	1	9 168	4 262	2 649	128	1 574
4. Administration of Science	2 538		2 427	1 225	507	140	496
5. Administration of College Education	10 768		10 684	6 772	318	657	414
6. Administration of University Education	5 769		5 499	4 146	583	209	341
TOTAL	46 892	4	45 576	22 504	4 967	2 572	3 617

PROGRAM 2
Summary: page 1-18

CONSULTATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Conseil de la science et de la technologie	1 295		979	603	150	53	103
2. Conseil des collèges	1 411		1 371	828	191	109	168
3. Conseil des universités	1 278		1 019	690	72	62	132
TOTAL	3 984		3 369	2 121	413	224	403

PROGRAM 3
Summary: page 1-18

FINANCIAL ASSISTANCE TO STUDENTS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Scholarships Provided with Loans	195 912		193 211				
2. Interest and Bank Repayments	113 772	24 371	84 100				
3. Other Scholarships	4 328		4 179				
4. Scholarship Program for French-speaking Countries	6 500		6 500				
TOTAL	320 512	24 371	287 990				

The objective of this program is to ensure administration of the programs and to coordinate the activities of the higher education networks and the activities which promote the development of the science sector by providing them with support and management support services.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
		8	20									512
279	5 879	235	170	2					538			916
33	42	418	4						58			
1	12	36	9	1								
24	3	147	35	1								2 313
6	2	50	15									147
343	5 938	894	253	4					596			3 888

The objective of this program is to provide the Minister of Higher Education and Science with advice, as required by law, and as related to the state and needs of higher education, science and technology.

	3	45	11						11			
7	8	31	4						25			
2	3	31	6	1					20			
9	14	107	21	1					56			

The objective of this program is to make higher education accessible by means of financial assistance to students.

												193 211
				350								83 750
												4 179
												6 500
				350								287 640

(in thousands of dollars)

PROGRAM 4
Summary: page 1-12

SCIENCE

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Scientific Development	6 942		4 593				
2. Support for Applied Research Centres	12 695		12 183				
TOTAL	19 637		16 776				

PROGRAM 5
Summary: page 1-16

COLLEGE EDUCATION

1. Operation of Public Institutions	872 976		869 711				
Statutory (1)	34 608		34 608				
2. Debt Service	147 951		147 951				
3. Adult Training	48 077		48 077				
4. Operation of Private Institutions	78 864		78 860				
Statutory (1)	3 835		3 835				
TOTAL	1 186 311		1 183 042				

(1) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 6
Summary: page 1-16

UNIVERSITY EDUCATION

1. Operation	1 415 552		1 413 564				
Statutory (2)	1 100		998				
2. Investments	400						
3. Debt Service	150 002		144 078				
TOTAL	1 567 054		1 558 640				

(2) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

The objective of this program is to provide the financial resources necessary for developing, implementing and coordinating policies in matter of science.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												4 593
												12 183
												16 776

The objective of this program is to make education and educational support services available to students at this level by providing public and private institutions with the necessary financial resources for operation and development.

												869 711
												34 608
												147 951
												48 077
												78 860
												3 835
												1 183 042

The objective of this program is to promote education and research by providing universities with the necessary financial resources for operation and development.

												1 413 564
												998
												144 078
												1 558 640

(in thousands of dollars)

PROGRAM 7
Summary: page 1-16

FUND FOR TRAINING RESEARCHERS AND FOR ASSISTANCE FOR RESEARCH

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Assistance for Research	27 506		27 506				
2. Scholarships	14 699		14 699				
3. Management Grants	2 676		2 676				
TOTAL	44 881		44 881				

PROGRAM 8
Summary: page 1-30

ORGANIZATION AND REGULATION OF PROFESSIONS

TOTAL	3 369	2	3 349	1 792	171	162	806

TOTAL FOR THE PROGRAMS

Voted	3 153 097	24 377	3 104 182	26 417	5 551	2 958	4 826
Statutory	39 543		39 441				
	3 192 640	24 377	3 143 623	26 417	5 551	2 958	4 826

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	31 968	16 102

The objective of this program is to encourage the development of research in the universities and to help train researchers and specialists.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												27 506
												14 699
												2 676
												44 881

The objective of this program is to enable the Office des professions du Québec to see that all professional corporations ensure the protection of the public.

7	326	44	6	1					34			

359	6 278	1 045	280	356					686			3 055 426
												39 441
359	6 278	1 045	280	356					686			3 094 867

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	686	3 094 867

ENSEIGNEMENT SUPÉRIEUR ET SCIENCE
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropriations	Expenditures	
		1991	1990
Business Firms			
Research and scientific development projects	707	707	
Other	7	7	
Educational Institutions			
Assistance for research	27 506	27 506	25 557
Research and scientific development projects	776	623	617
Promotion of the French language	2 355	1 987	1 201
Operations			
Private college education	82 695	82 695	75 376
Public college education	903 615	902 332	815 596
Public college education - adult training	48 077	48 077	45 348
University education	1 416 652	1 414 562	1 318 731
Other	115	115	683
Capital Investment			
University education	400		640
Debt Service			
Public college education	147 951	147 951	111 835
University education	150 002	144 078	132 419
Non-Profit Organizations			
Research and scientific development projects	5 143	2 947	2 650
Assistance to centres for applied research	4 400	4 400	1 229
Other	3 931	3 706	4 981
Individuals			
Financial assistance to students	290 491	287 640	230 296
Training of researchers	14 699	14 699	13 778
Other	126	126	140
Government Enterprises and Agencies			
Centre québécois pour l'informatisation de la production	1 795	1 794	1 831
Centre québécois de recherche sur les applications pédagogiques de l'ordinateur	3 000	2 489	2 992
Centre québécois de valorisation de la bio-masse	3 500	3 500	3 133
Fonds pour la formation de chercheurs et l'aide à la recherche (administrative expenses)	2 676	2 676	2 545
Radio-Québec	250	250	
Total	**3 110 869**	**3 094 867**	**2 791 578**

ENSEIGNEMENT SUPÉRIEUR ET SCIENCE
List of suppliers and beneficiaries by category

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1. **Wages, Salaries and Allowances:** $26 416 874
2. **Other Remuneration:** 5 550 768

$31 967 642

Including $4 242 550 for 62 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 144 494.

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3. **Transport and Communication Services:** $2 958 561

Dicom Express Inc., 69 370; Communication services fund, 94 261; Government documents reproduction fund, 229 063; Telecommunications services fund, 1 007 085; IMPRIMERIES: Héon & Nadeau Ltée, 65 993, Southam Ltée, 46 303; Inter-Voyage Inc., 56 393; Interweb 1981 Inc., 185 690.

ACCOUNTS UNDER $35 000: 1 204 403.

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4. **Professional, Administrative and Other Services:** $4 825 537

Ateliers TAQ Inc., 72 741; Atkinson, Tremblay & Associés Inc., 708 605; Bureau informaticien conseil, 44 800; Centre recherche en évaluation sociale des technologies, 35 360; Centre des Techniques de l'Informatique (C.T.I.) Inc., 243 844; Cosit Inc., 45 575; Jean Gauvin, 56 136; Gespro Informatique Inc., 48 750; Industrielle-Services Techniques Inc. (IST), 79 756; Guy Lafrance, 97 388; L.G.S. Conseillers en Inforrmatique Inc., 48 700; Ministre des Finances (Justice), 84 290; Ressources Informatiques Quantum Ltée, 52 225; Services Conseils Codasys Inc., 102 711; Services Converto-Braille Cypihot-Galarneau, 140 000; SHL Systemhouse Inc., 59 725; Somapro Ltée, 78 683; Traitex Inc., 41 684; UNIVERSITÉS: Laval, 67 905, du Québec à Montréal, 124 589.

ACCOUNTS UNDER $35 000: 2 592 070.

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5. **Maintenance and Repairs:** $359 788

Déménagement Paradis Ltée, 53 949; Office machines maintenance and repair fund, 70 497; Services Techniques Bell Inc., 58 302; Société immobilière du Québec, 57 657.

ACCOUNTS UNDER $35 000: 119 383.

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6. **Rent:** $6 278 330

I.B.M. Canada Ltée, 40 110; Savin Canada Inc., 37 474; Société immobilière du Québec, 6 099 658; Xérox Canada Ltée, 66 425.

ACCOUNTS UNDER $35 000: 34 663.

7. Supplies and Materials: $1 044 337

Crain Drummond Inc., 38 148; Enveloppe Innova, 44 885; Supplies and furnishings fund, 92 574; IMPRIMERIES: Arthabaska Inc., 74 070, l'Eclaireur Ltée Div. Groupe Québécor Inc., 38 658, Interglobe Inc., 41 521; Papeteries J.B. Rolland Ltée, 47 085; Services Graphiques Southam Paragon Ltée, 54 092; Spécialiste du Stylo Inc., 50 263.

ACCOUNTS UNDER $35 000: 563 041.

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8. Machinery and Equipment: $966 590

Comterm Inc., 132 014; Supplies and furnishings fund, 74 917; Hewlett Packard Canada Ltée, 58 039; I.B.M. Canada Ltée, 67 725; Ogivar Technologies Inc., 106 338; Sweet Electronics Inc., 108 526.

ACCOUNTS UNDER $35 000: 419 031.

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10. Transfer Payments: $3 094 868 116

.Assistance for research: $27 505 700

Fonds pour la formation de chercheurs et l'aide à la recherche, 27 505 700.

.Financial assistance to students: $287 640 803

Commission des écoles catholiques de Montréal, 123 233; SCHOOL BOARDS: Baldwin Cartier, 35 649, Les Écores, 23 624, Jérôme-Le-Royer, 20 050, Montcalm, 36 786, régionale protestante South Shore, 55 079, régionale de Tardivel, 36 993; Diverses personnes, 284 107 985; École des hautes études commerciales de Montréal, 37 593; École polytechnique de Montréal, 245 941; Inter-Voyage Inc., 128 428; Transitra Canada, 38 378; UNIVERSITIES: Laval, 583 279, Montréal, 473 926, Québec en Abitibi-Témiscamingue, 27 128, Québec à Chicoutimi, 75 421, Québec à Hull, 33 008, Québec à Montréal, 115 187, Québec à Rimouski, 31 802, Québec à Trois-Rivières, 134 979, Sherbrooke, 178 780; Voyages en Liberté Inc., 605 227.

ACCOUNTS UNDER $20 000: 492 327.

.Private college education: $82 695 529

Académie Centennale (Campus I), 835 302; Campus Notre-Dame-de-Foy, 4 751 532; COLLÈGES: Affaires Ellis Inc., 961 194, André Grasset, 4 031 110, Bart (1975), 1 902 459, Français (1965) Inc., 2 414 408, François-de-Laval, 572 122, Jean-de-Brébeuf Inc., 4 702 355, Laflèche, 2 702 237, Lasalle (1976), 11 077 994, L'Assomption, 3 315 377, Lévis, 848 980, Marianapolis, 5 701 935, Marie-de-France, 585 417, Marie-Victorin, 15 436 435, Mérici, 2 894 305, Moderne de Secrétariat de Trois-Rivières (1977) Inc., 455 255, O'Sullivan de Montréal Inc., 1 284 299, O'Sullivan de Québec Inc., 1 495 518, Secrétariat Notre-Dame, 932 876, Stanislas, 830 838; Conservatoire La Salle (1964) Inc., 1 072 691; École Commerciale du Cap Inc., 870 092; École Vincent-d'Indy, 287 173; Institut Teccart Inc., 3 119 715; Petit Séminaire de Québec, 1 135 696; Petit Séminaire de St-Georges de Beauce, 1 284 095; Séminaire St-Augustin, 2 099 047; Séminaire de Sherbrooke, 1 259 822;

GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN: 3 835 250;

.Public college education: $1 100 348 059

Operations (see details page 2-165) (including $1 987 000 for promotion of the French language), 904 319 459; Debt service (see details page 2-165), 147 951 200; Adult training (see details page 2-165), 48 077 400.

.University education: $1 558 639 311

Operations (see details page 2-166), 1 414 561 603; Debt service (see details page 2-166), 144 077 708.

.Government entreprises and agencies: $10 709 373

CENTRES QUÉBÉCOIS: pour l'informatisation de la production, 1 794 599, de recherche sur les applications pédagogiques de l'ordinateur, 2 489 074, de valorisation de la biomasse, 3 500 000; Fonds pour la formation de chercheurs et l'aide à la recherche (administrative expenses), 2 675 700; Radio-Québec, 250 000.

.Training of researchers: $14 699 500

Fonds pour la formation de chercheurs et l'aide à la recherche, 14 699 500.

.Research and scientific development projects: $4 276 801

Agence science-presse, 130 400; Assemblée de concertation et de développement de l'Estrie, 25 000; ASSOCIATIONS: Canadienne Française pour l'Avancement des Sciences Inc., 267 347, pour le développement des arts visuels, 25 000, en didactique des sciences de la nature et de la technologie (ADISNAT), 33 750, des Étudiants de Polytechnique Inc., 25 000, québécoise des groupes d'ornithologues, 24 300; Atelier mobile d'initiation à l'astronomie, 25 000; Canadian Foundation for the International Space, 24 000; Centre de la Montagne Inc., 34 945; Centre de Santé des Femmes du Quartier Plateau Mont-Royal Inc., 36 462; Cité des arts et des nouvelles technologies de Montréal, 50 000; Collège d'enseignement général et professionnel de Ste-Foy, 25 000; CONSEILS: de développement du loisir scientifique, 43 100, du loisir scientifique de Québec, 32 500; CORPORATIONS: du Musée du Saguenay Inc., 24 000, pour le patrimoine sidérurgique de la Mauricie, 29 465; Coscient Inc., 250 000; Fernand Dumont, 30 000; Ecole polytechnique de Montréal, 20 000; Éditions Astronomiques Inc., 22 392; Insectarium du jardin botanique de Montréal, 100 000; INSTITUTS: de recherche appliquée sur le travail, 235 000, de recherche en biologie végétale, 25 000; Maison des Insectes M.D.I. Inc., 33 776; MUSÉES: de la Mer de Rimouski Inc., 32 500, du Séminaire de Sherbrooke Inc., 52 500; Presses de l'université du Québec, 43 800; PRODUCTIONS: CEFEM Inc., 32 498, Impex Inc., 160 000, SDA Ltée, 250 000; Puce Communautaire Montréal Inc., 61 723; Radis Inc., 30 700; SOCIETIES: animation du jardin et de l'institut botanique de Montréal, 94 915, Duvetnor Ltée, 20 000, informatique appliqué à l'industrie de la construction (SIRICON), 59 000, informatique et de recherche pour l'industrie de la construction, 197 300, Linéenne du Québec Inc., 54 000, musée du séminaire de Québec, 29 785, de la promotion de la science et de technologie, 275 000, revue médecine-sciences, 48 900, Zoologique de Granby Inc., 24 440; Télé-université, 24 583; Union Québécoise pour la Conservation de la Nature Inc., 64 495; UNIVERSITIES: Laval, 22 500, Montréal, 421 750, Québec à Montréal, 25 000, Sherbrooke, 25 000; Léo Yaffe, 30 000.

ACCOUNTS UNDER $20 000: 624 975.

.Support to applied research centres: $4 400 000

Centre Francophore de la Recherche en Informatisation des Organisations Inc., 1 200 000; Centre de Recherche Informatique de Montréal Inc., 3 200 000.

.Other: $3 953 040

Comité patronal de négociation des collèges, 2 075 840; Fédération des collèges d'enseignement général et professionnel, 70 000; Fondation Lionel-Groulx, 25 000; Fonds international de coopération universitaire (FICU), 120 000; Institut canadien d'éducation des adultes, 240 000; Société de gestion du réseau informatique des commissions scolaires, 555 560; Union des écrivains québécois, 314 000.

ACCOUNTS UNDER $20 000: 552 640.

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11. Other Expenditures: $354 852

.Other

Interest and repayment to banks to write off debts on the death of students, 147 759.

ACCOUNTS UNDER $35 000: 207 093.

	Public College Education		
GENERAL AND VOCATIONAL COLLEGES	Operations	Debt Service	Adult Training
	$	$	$
Abitibi-Témiscamingue	16 828 495	2 744 632	1 164 192
Alma	9 074 909	1 236 226	799 953
Ahuntsic	32 025 335	5 105 565	3 500 187
André-Laurendeau	13 808 366	4 540 052	1 216 321
Baie-Comeau	8 026 750	1 902 468	725 120
Beauce	4 402 452		195 213
Bois de Boulogne	16 406 944	1 772 581	1 054 109
Champlain	27 258 116	3 633 318	1 448 813
Chicoutimi	23 148 529	4 519 293	1 072 825
Collège Héritage	6 440 448		288 008
Dawson	37 740 810	8 585 671	1 382 580
Drummondville	10 617 437	2 597 528	597 289
Édouard-Montpetit	37 506 747	6 695 141	1 565 846
François-Xavier Garneau	25 045 774	3 256 996	2 088 708
Gaspésie et des Îles	15 692 016	3 506 954	1 136 355
Granby	8 238 321	919 019	657 792
John-Abbott	29 407 383	6 005 481	947 573
Joliette-de-Lanaudière	12 102 216	1 673 506	758 582
Jonquière	22 727 062	4 083 532	959 064
La Pocatière	10 782 563	2 611 601	729 430
Lévis-Lauzon	20 550 670	3 801 906	830 246
Limoilou	31 095 904	6 047 143	1 416 614
Lionel-Groulx	16 212 302	3 860 745	714 027
Maisonneuve	27 490 864	3 200 334	1 378 330
Matane	7 084 073	1 262 206	652 730
Montmorency	24 773 451	3 392 688	1 108 856
Outaouais	19 848 513	5 363 475	1 042 818
Région de l'Amiante	10 844 687	3 068 169	818 547
Rimouski	23 970 133	5 088 974	1 033 266
Rivière-du-Loup	11 075 574	1 607 053	888 126
Rosemont	16 010 899	3 344 188	941 507
St-Félicien	8 040 534	1 524 484	893 684
Ste-Foy	33 877 118	4 139 824	1 068 633
St-Hyacinthe	14 944 646	2 331 150	976 517
St-Jean-sur-Richelieu	13 831 164	1 362 954	788 480
St-Jérôme	20 185 445	3 584 760	1 282 708
St-Laurent	20 339 972	2 986 745	735 414
Sept-Îles	7 447 335	2 502 074	769 724
Shawinigan	11 217 105	1 298 785	865 925
Sherbrooke	29 525 540	3 042 176	890 690
Sorel-Tracy	8 949 844	2 476 000	566 584
Trois-Rivières	28 065 754	2 733 616	1 101 099
Valleyfield	11 285 496	2 080 139	697 163
Vanier	35 584 874	3 576 685	1 463 897
Victoriaville	13 352 949	2 385 980	1 081 057
Vieux-Montréal	36 825 581	6 499 383	1 782 798
GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN	34 608 359		
	904 319 459	**147 951 200**	**48 077 400**

ENSEIGNEMENT SUPÉRIEUR ET SCIENCE
List of suppliers and beneficiaries by category

	University Education	
UNIVERSITIES	Operations	Debt Service
	$	$
Bishop's	11 965 000	183 458
Concordia	133 291 000	11 073 810
École des hautes études commerciales de Montréal	32 304 000	2 321 579
École polytechnique de Montréal	48 936 000	9 035 423
Laval	263 142 100	21 568 234
McGill	189 464 000	20 399 600
Montréal	255 901 200	24 464 106
Québec	376 945 400	46 082 929
Sherbrooke	101 614 800	8 948 569
GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN	998 103	
	1 414 561 603	144 077 708

ENVIRONNEMENT
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Hydraulic resources		
Timber driving	264	334
Acceptance of private and municipal laboratories	54	42
Miscellaneous	13	13
	331	389
Other		
Pesticides	794	266
Miscellaneous	9	11
	803	277
	1 134	666
Miscellaneous Revenue		
Sale of goods and services		
Land and buildings	673	1 048
Rental of beach and deepwater lots	574	541
Hiring of staff services	11	52
Recovery from third parties	115	176
Water surveys	151	119
Improvement of watercourses	652	641
Drinking water sampling	215	261
Miscellaneous	54	40
	2 445	2 878
Interest		
Accounts receivable	361	59
Fines and forfeitures		
Miscellaneous	5	7
Recovery		
Prior years' subsidies	171	25
Miscellaneous	90	72
	261	97
	3 072	3 041
Total Own-source Revenue	4 206	3 707

ENVIRONNEMENT
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Government of Canada Transfers		
Other programs		
Water quality sampling	319	266
Surface water surveys	375	748
Climatological networks in Québec	437	434
James Bay environment and regional water treatment plan	46	74
Mapping of flood plains	418	453
St-Lawrence action plan	2 235	629
Restoration of high-risk contaminated derelict sites	2 059	
Miscellaneous	9	
Total Government of Canada Transfers	5 898	2 604
Total Revenue	10 104	6 311

DETAILS OF APPROPRIATIONS AND EXPENDITURE BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY

Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-10

INTERNAL MANAGEMENT AND SUPPORT

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	39 802	22	39 114	14 519	3 131	3 615	3 475

PROGRAM 2
Summary: page 1-10

MANAGEMENT OF ENVIRONMENTAL HABITATS

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Urban Regions	18 525	2	18 455	7 998	1 605	628	642
2. Agricultural and Natural Regions	12 897	4	12 594	5 979	1 278	751	1 788
3. Industrial Regions	16 935	2	16 819	4 767	4 708	619	5 402
4. Regional Operations	41 106	3	37 923	14 462	2 856	1 185	2 072
5. Sustainable Development and Conservation	13 189	5	12 928	3 980	1 401	487	2 834
TOTAL	102 652	16	98 719	37 186	11 848	3 670	12 738

PROGRAM 3
Summary: page 1-10

DEBT SERVICE UNDER THE WATER PURIFICATION PROGRAM

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	338 500		335 529				

The objective of this program is to orient and coordinate departmental policies, operations and resources according to the management objectives of environmental habitats, and to provide technical, administrative and legal support for the measures taken.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
381	8 772	1 715	456	46	19				2 007		26	952

The objective of this program is to understand, conserve, restore and improve environmental habitats by applying appropriate measures to re-endow them with the qualitative and quantitative characteristics that make them suitable for their required uses.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
44	56	414	112	1					199			6 756
361	231	1 034	131	4		1		9	1 027			
91	59	549	238	7					379			
102	226	741	229	1				13	521			15 515
22	26	323	338	3		51			185	90	1	3 187
620	598	3 061	1 048	16		52		22	2 311	90	1	25 458

The objective of this program is to fund the Government's financial participation under the municipal waste water purification program.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
												335 529

(in thousands of dollars)

PROGRAM 4
Summary: page 1-10

ADVISORY BODIES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Bureau d'audiences publiques sur l'environnement	3 112	2	3 063	1 073	346	374	1 091
2. Conseil de la conservation et de l'environnement	595		594	396	65	47	47
TOTAL	3 707	2	3 657	1 469	411	421	1 138

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	484 661	40	477 019	53 174	15 390	7 706	17 351

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	68 564	41 955

The objective of this program is to inform and consult the population, and to advise the Minister on various environmental issues.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
9	39	85	24	2					20			
	1	23	2						13			
9	40	108	26	2					33			
1 010	9 410	4 884	1 530	64	19	52		22	4 351	90	27	361 939

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	4 561	361 939

ENVIRONNEMENT
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Improvement of manure management	16 148	13 853	15 231
Research work	1 363	1 244	496
Health and Social Services Establishments			
Other	154	154	
School Boards and Educational Institutions			
Research work	589	585	384
Other	28	28	44
Municipalities			
Shore improvement	630	615	471
Air pollution control	3 215	3 215	3 174
Water purification	323 727	320 756	283 634
Other	4 887	4 820	1 023
Non-Profit Organizations			
Salvaging and recycling	737	737	658
Other	1 024	1 024	1 026
Government Enterprises and Agencies			
Centre de recherche industrielle du Québec	135	135	18
Société québécoise d'assainissement des eaux -Studies and research	14 773	14 773	12 805
Total	367 410	361 939	318 964

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1. Wages, Salaries and Allowances: $53 174 281
2. Other Remuneration: 15 391 000
$68 565 281

Including $4 702 991 for 69 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contribution as an employer of $35 000 and over: Commission de la santé et sécurité du travail du Québec, 309 253.

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3. Transport and Communication Services: $7 723 876

Air Inuit (1985) Inc, 38 481; Club automobile du Québec, 185 651; Consultour club voyages, 108 539; FUNDS: Communication services fund, 190 286, Land and geographic information fund, 100 000, Les Publications du Québec fund, 38 901, Revolving fund of the Service aérien gouvernemental, 125 701, Telecommunications services fund, 2 598 606; Inter-Voyage Inc., 120 347; Propair Inc., 44 896.

ACCOUNTS UNDER $35 000: 4 172 468.

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4. Professional, Administrative and Other Services: $17 403 363

Administration régionale Kativik, 126 000; Ads et Associés Inc., 138 653; Alain Chevalier, 50 000; Analex Inc., 75 658; Aquatech Société Gestion de l'Eau Inc., 38 079; Atkinson, Tremblay et Associés Inc., 203 095; Béliveau, Proulx et Associés, 37 415; Caoutech Inc., 1 446 154; Caoutech et Dépôt de Pneus Franklin Inc., 42 826; Yvon Charbonneau, 76 902; Cogesult Inc., 51 350; Commission scolaire régionale Chambly, 42 051; Compagnie Nationale de Forage et Sondage Inc., 201 575; André Delisle, 51 987; École nationale d'administration publique, 37 555; Envirobec Inc., 93 133; Escouade régionale de sécurité, 97 779; Excavation Pellex Inc., 77 315; Fédération des associations pour la protection de l'environnement des lacs, 594 700; FUNDS: Communication services fund, 46 428, Computer services fund, 1 262 564; Franklin SD, 52 087; Johanne Gélinas, 84 919; Gendron, Lefebvre et Associés, 113 581; Grondin, Poudrier, Bernier, Société d'Avocats, 92 056; Groupe de consultation en management et systèmes, 50 000; Groupe Dryade Ltée, 133 524; Groupe Steica Enr., 50 000; Hélicoptères Abitibi Ltée, 78 458; Hôpital de l'Ungava, 35 002; Hydro-Québec, 328 622; Hydrogéo Canada, 55 500; Informission Ltée, 104 733; Laboratoire de Construction du Québec Inc., 36 316; Lalonde,Girouard, Letendre et Associés Ltée, 220 689; Lavalin Environnement Inc., 160 490; Lise Maisonneuve, 65 434; PARISHES: Notre-Dame-de-Portneuf, 41 175, St-Gilles, 44 325, St-Jean-Chrysostome, 69 750, St-Paul-d'Abbotsford, 69 975; Photosur Géomat Inc., 44 920; Price Waterhouse, 52 838; Protection Sécurité Detek, 97 798; Receveur général du Canada (Environnement Canada), 80 699; Roche Ltée, 89 460; S.N.C. Inc., 59 500; Sani Mobile Inc., 121 645; Sanivan Inc., 1 030 891; Sécurité Investigation Nationale Inc., 63 418; Service d'Escorte Serge Inc., 103 101; Services d'Abonnement Canebsco Ltée, 50 152; Services Sanitaires Robert Richer Ltée,, 72 736; SHL Systemhouse Inc., 563 115; Société immobilière du Québec, 500 758; Sotramex Inc., 3 487 397; Technisol Inc., 35 228; Tecsult Inc., 142 989; Traductions Lingua Inc., 55 000; Université Laval, 57 923; Ville St-Anne des Plaines, 50 847; Zins, Beauchesne et Associés, 52 850.

ACCOUNTS UNDER $35 000: 3 912 243.

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5. Maintenance and Repairs: $1 011 025

Groupe Aztec, 54 852; Hewlett Packard Canada Ltée, 36 540; Société immobilière du Québec, 210 978.

ACCOUNTS UNDER $35 000: 708 655.

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6. Rent: $9 407 740

Savin Canada Inc., 94 424; Société immobilière du Québec, 8 671 759; Xerox Canada Ltée, 83 980.

ACCOUNTS UNDER $35 000: 557 577.

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7. Supplies and Materials: $4 904 753

Baxter Corporation, 37 414; Chromatographic Specialties Inc., 43 690; Clôture G.P. Inc., 58 234; Fisher Scientifique Ltée, 69 384; FUNDS: Copy services fund, 255 670, Land and geographic information fund, 63 317, Les Publications du Québec fund, 68 610, Supplies and furnishings fund, 787 064; Henri Leclerc Caméra, 39 885; Hydro-Québec, 195 925; Impressions Piché Inc., 49 985; Impressions Stampa Inc., 40 982; Imprimerie La Renaissance Inc., 58 613; Papeteries J.B. Rolland Ltée, 56 484; Papiers Inter-Cité Ltée, 35 570; Pétroles Esso Canada, 88 907; Pétroles Irving Ltée, 37 067; Produits Pétro-Canada, 64 881; Produits Shell Canada Ltée, 66 097; Stanchem Inc., 40 157; Supelco Canada Ltée, 44 010; Ultramar Canada Inc., 65 555.

ACCOUNTS UNDER $35 000: 2 637 252.

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8. Machinery and Equipment: $5 883 042

Camions International Élite Ltée, 53 602; Centre du Camion Signal Ford (1982) Inc., 73 454; Comterm Inc., 44 364; Contrôles Brian, 185 830; Dap Technologies, 39 906; Environnement SA, 96 203; Epson Canada Ltée, 49 970; Équipements de Contrôle Nortech, 44 010; G. Daviault Ltée, 163 808; Geneq Inc., 144 605; Général Motors du Canada Ltée, 179 527; Hewlett Packard (Canada) Ltée, 154 175; HNU Systèmes Canada Ltée, 46 448; IBM Canada Ltée, 153 784; Info-Globe Inc., 42 554; Infocentre Ltée, 82 594; Joliette Dodge Chrysler Ltée, 117 583; Micro-Solutions, 101 396; Ogivar Technologies Inc., 375 284; Olivetti Canada Ltée, 709 035; Philips Électronique Ltée, 40 597; Sciex, 803 010; Specialized Environmental Equipment Inc., 222 605; Supplies and furnishings fund, 823 313; Zentronics, 44 594.

ACCOUNTS UNDER $35 000: 1 090 791.

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9. Land, Buildings and Engineering Works (Fixed Assets): $89 903

ACCOUNTS UNDER $35 000: 89 903.

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10. Transfer Payments: $361 939 117

.Air pollution control: $3 214 883

Communauté urbaine de Montréal, 3 214 883.

.Water purification: $320 756 072

URBAN COMMUNITIES: de Montréal, 83 780 514, de l'Outaouais, 7 354 504, de Québec, 26 678 536; MUNICIPALITIES: Audet, 38 981, Lac-St-Charles, 73 650, Ste-Catherine de Hatley, 64 170, St-Donat, 57 274, St-Guillaume-de-Granada, 51 126, Ste-Hélène-de-Bagot, 134 921, Ste-Lucie-des-Laurentides, 76 193, St-Nicéphore, 141 949, Trois-Lacs, 106 870; MUNICIPALITIES (TOWNSHIPS): Hatley-Partie-Ouest, 22 482, St-Valérien-de-Milton, 143 461, Stanstead, 48 672; MUNICIPALITIES (PARISHES): Ste-Béatrix, 74 381, St-Élie-d'Orford, 149 798, St-Esprit, 170 480, St-Germain-de-Grantham, 46 219, St-Léon-de-Standon, 89 813, Ste-Mélanie, 23 058, St-Roch-de-l'Achigan, 93 324, St-Thomas-d'Aquin, 331 842; MUNICIPALITIES (VILLAGES): Beebe-Plain, 155 679, St-Germain-de-Grantham, 81 272, Stanstead-Plain, 139 152, Upton, 167 599, Val-David, 235 436; MUNICIPALITIES (CITIES): Beauharnois, 537 471, Bedford, 306 195, Boisbriand, 327 347, Candiac, 46 420, Châteauguay, 447 510, Coaticook, 1 677 367, Cookshire, 176 476, Cowansville, 202 582, Delson, 33 281, Deux-Montagnes, 361 412, Disraëli, 537 568, Granby, 108 991, La Prairie, 112 012, Laurentides, 233 150, Laval, 20 420 559, Lennoxville, 164 307, Magog, 1 817 292, Notre-Dame-du-Lac, 214 796, Québec, 1 466 309, Sherbrooke, 1 051 047, Ste-Adèle, 52 616, St-Constant, 69 808, St-Eustache, 44 799, St-Hyacinthe, 362 228, Waterloo, 20 402, Waterville, 166 046; PURIFICATION INTERMUNICIPAL MANAGEMENT BOARDS: des eaux du bassin de Laprairie, 6 079 058, de Ste-Adèle-Mont-Rolland, 945 616; Société québécoise d'assainissement des eaux, 162 166 309.

ACCOUNTS UNDER $20 000: 75 742.

.Improvement in manure management: $13 853 216

John Ableson, 20 684; Antonio Anthony Abruzzese Associés, 30 000; Ernest & Keidi Anliker, 27 004; Arnold Greuter & Édith Werner, 30 000; Jean Audesse, 32 212; Gilles Aumont, 20 564; David Baillargeon, 23 442; France Bazinet, 54 154; Rénald Bazinet, 59 539; Claude Beauchesne, 30 000; Jean Beaudoin, 22 211; Noël Beaudoin, 22 891; Réal Belisle, 34 798; Jean-Claude Bellemare, 25 869; Guy Bergevin, 28 995; Bernard Breton Inc., 30 000; Boni Bernhard, 21 031; Pierre Bernier, 23 279; Hans Bieri, 23 831; Guy Bilodeau, 23 245; Jean-Paul Bilodeau, 48 248; Dominique Blain, 25 203; Mario Boivin, 25 635; Yvon Bolduc, 22 703; Robert Bonin, 45 578; Raoul et Céline Bonneau, 23 450; Marcel Boucher, 38 218; Antoine Boutin, 25 054; Donald Boutin, 21 315; Jacques Brodeur, 24 765; Jean Brodeur, 110 400; René Brodeur, 39 897; Cornelis Buermans, 20 462; Marcel Bussières, 29 634; C. Dancause & L. Filion, 29 118; Michel Caron, 20 087; Jean Cassista, 31 866; Centre d'élevage St-Éloi Inc., 30 000; Robert Champagne, 29 947; Donald Charron, 21 396; Jacques Cloutier, 23 335; Comax, 55 308; Jean-Guy Coursol, 23 516; Clément Couture, 30 000; Couvoir Jolibec Inc., 25 246; René Croteau, 20 976; Jacques Daoust, 28 500; Michel Daviau, 39 385; Bruno Demers, 34 242; Germain Demers, 28 000; Benoit Desautels, 20 611; Gilles Deschenes, 27 487; Denis Desjardins, 76 345; Gaétan Desjardins, 24 642; Pierre Désourdy, 34 347; Jean-Guy Dor, 20 285; Florent Drapeau, 40 794; Rosaire Drapeau, 30 000; Ghislain Duchesne, 32 126; Godefroy Dulac, 30 000; Roger Dupras, 23 481; Gilles Durand, 20 284; Germain Dutil, 30 000; E.W. Caron Cie Ltée, 119 728; Stanley Earl, 23 919; BREEDING: Michel Lefebvre, 31 633, Nobel Inc., 35 832, Opti-Porc Inc., 30 000, Plo Inc., 20 568, R. Cadorette Inc., 100 000; Daniel & Carmelle Faucher, 21 850; Yvon Fauteux, 32 743; FARMS: A. Caouette 1985 Inc., 25 072, A. Riopel & Fils Enr., 33 087, Amirèse, 25 462, Asbi Inc., 40 175, Austral Inc., 24 018, Avicole Marlyn Enr., 30 000, Avilait, 29 465, B. & R. Bélanger, 39 367, Bacchus Inc., 30 000, Beau-Porc Enr., 31 457, Beauvair Enr., 22 648, Beauvidé Enr., 25 489, Beaux-Près Enr., 30 000, Belvache Enr., 25 551, Bergeron & Fils Inc., 49 709, Bersyla Inc., 42 266, Bo Porc, 33 231, Boilard Caux Enr., 40 879, Bolavie Inc., 44 704, Bon Ami Inc., 42 284, Richard Boucher & Fils, 26 750, Boucher & Frères Inc., 51 943, Breault & Frères Inc., 41 662, Brovon, 30 000, Brus Inc., 30 000, C.F. Plante Enr., 25 450, C. Girard Inc., 88 491, C.M. Boivin Enr., 28 030, Cap au Porc Inc., 21 486, Caron & Fils Inc., 30 000, Champy Enr., 26 604, Clair-Gré Inc., 23 203, Clarital Enr., 20 238, Cyr et Frères Inc., 23 624, D & F Choquette Enr., 30 000, Pierre & Diane Choquette, 28 240, D.M.F.M. Enr., 20 854, Daniel Rochat & Fils Inc., 32 164, Daniel Samson Enr., 27 674, Danuel, 28 112, Denis Ferron, 21 963, Denis Filion Inc., 55 728, Denis Vadnais Inc., 46 536, de Promelles, 30 000, des Hirondelles Inc., 57 192, des Milans, 36 246, Des Peupliers Enr., 24 781, Desranleau Inc., 27 982, Duber, 22 455, Dublin Inc., 30 000, du Gam Enr., 42 854, du Jura Inc., 30 000, du Vieux Saule, 21 637, Économique Inc., 29 773, Eddy Néron & Fils Inc., 49 420, Edelweiss, 30 000, Edmond Fortier et Fils Inc., 46 854, Émeraude Enr., 30 000, F & R Poirier, 26 952, Fernand Laplante, 29 540, Fortuna Enr., 20 922, Freddy Lefebvre Inc., 38 218, Frontière Enr., 24 835, G. D. Laliberté Enr., 25 290, G.L. Beauregard (1978) Inc., 41 750, G. Massicotte & Fils Enr., 23 382, G.M.S. Beaudry Inc., 20 549, G.T. Cliche Inc., 25 697, Yves & Colette Gagné Inc., 33 425, Gérandor Enr., 30 000, Gérelle, 30 000, Gérise Enr., 30 000, Gico Enr., 30 000, Gilbert & Frères Enr., 25 460, Gilor Enr., 37 377, Gilpinic Inc., 22 008, Gino Goulait Inc., 24 725, Girelou Inc., 29 735, Girofils, 25 229, Grenika Enr., 22 008, Guy Simard Inc., 27 995, Guyline, 30 000, H.M.P. Baillargeon Enr., 27 121, Holstein Saguenay, 26 703, Hodgson Enr., 24 305, J. & C. Martel Enr., 28 137, J. & J. Cliche Inc., 24 431, J.E.B. Enr., 25 192, J.G. Labrecque Inc., 39 535, J.L. Couture Inc., 22 405, J.N.D. Enr., 21 452, J.P. Paré Enr., 20 748, J.R. Beaudoin & Fils Inc., 27 328, J.R. Champagne & Fils Inc., 36 211, J.S. Plante Inc., 28 457, Jacques Lajoie & Jacinthe Phaneuf, 20 482, Jacques Vachon Inc., 31 909, Jaeggi Enr., 28 939, Jaj Messier Enr., 36 264, Judard Enr., 21 929, Klosterhos Inc., 49 191, Kuenzle Enr., 22 100, L. et S. Fortin Inc., 32 480, Laforge & Lapierre, 59 572, Lamon Inc., 23 121, Lapinière Enr., 27 760, Laurier Labrecque & Fils, 24 236, Laurier Lefebvre & Fils Inc., 20 405, Léandre Marceau et Fils, 23 650, André & Gaétane Lequin, 26 577, Les Girouettes, 30 000, Les Gorets Inc., 26 675, Lionait, 34 292, Louville Enr., 39 243, Lubil, 20 428, Lussier Enr., 21 209, M. & C. Chevrette Enr., 21 659, MC. Trudel Enr., 28 137, M.G. Bélanger Enr., 23 273, M.P. Enr., 36 559, Marabé Enr., 22 035, Marc Ménard Inc., 20 156, Marcel Laplante & Fils, 35 252, Mario Brien Enr., 21 283, Marny Enr., 23 362, Mongrain Enr., 30 000, Moriki, 30 000, N. Berthiaume & Fils Inc., 55 846, Céline Nadeau, 34 801, Nault, 22 353, Nima Enr., 21 738, Noël Fortin & Fils Inc., 37 640, Oberli Inc., 20 794, Odiporc Enr., 39 323, Paquin Enr., 30 000, Philmardo Inc., 35 699, Place Gagné Inc., 28 805, Porc-Chic Enr., 29 698, Porcine du 4ième Rang Inc., 39 231, Porcine M.V. Inc., 60 000, Porcine Ste-Hélène Ltée, 32 887, Porc Royal Inc., 65 963, R & G B Langer Inc., 30 000, R. Hénault & Fils, 28 103, R.M. Coté & Fils Enr., 38 724, R.J.L. Hendreson Inc., 30 000, R.P. Nadeau Inc., 56 784, Rayporc Inc., 28 914, Réal Roy & Fils Inc., 34 925, Redimar Enr., 26 676, Rehel Enr., 20 126, Repa Enr., 31 627, R.I.J.J. Enr., 38 076, Rocheray Inc., 30 000, Rock Verner & Fils, 22 176, Ronalyne Inc., 20 187, Sabinière Enr., 33 344, Saint-Yves, 25 793, Raoul Salois & Fils, 23 032, St-Apollinaire, 26 894, Syllène, 32 496, Tinoire Enr., 25 792, Ulrica Enr., 25 000, Vachon & Ass. Enr., 23 987, Venneman Enr., 22 915, Verheagen Inc., 30 000, Viber Inc., 33 170, Victoria Enr., 30 000, Viliam Enr., 30 000, Vincent Enr., 30 000, Yvon Graudmont Inc., 27 985, Yvon Perreault Inc., 41 940, Zueger Enr., 36 171; Marcel Fleurent, 59 205; Suzanne et Jean-Pierre Forestier, 30 000; Denis Fortin, 30 000; Gérard Fournier, 58 720; Jean-Noël Fournier, 30 000; Yvon Fournier, 28 203; Jean-Marie Frigon, 30 000; Paul Gachet, 29 661; Paul Gagné, 22 096; Réjean Gagné, 52 007; Jean-Claude Garand, 27 717; Sylvain Girard, 20 184; Gisèle Lemieux Inc., 56 906; Clément Gosselin, 35 450; Gérard Goulet, 20 976; Michel Groleau, 24 313; Harosem Inc., 54 458; André & Charles Hauver, 44 308; John Heatlie, 25 526; Jacques Pouliot & C. Grenier, 27 091; Gilles Jeanson, 60 000; Claude Julien, 84 308; Albert Kunz, 26 831; Jean-Guy Labonté, 35 595; François Lacoursière, 22 413; René Laflamme, 20 277; Magella Lafleur, 29 167; Jean-Louis Lafontaine, 20 236; Hervé Landry, 30 000; Denis Langlois, 28 278; Georges-Henri Lareau, 30 000; Yvonne Larose, 28 151; Raymond Lavallée, 27 159; Alain Lavergne, 21 087; Laurent Lavoie, 24 873; Le Gite Porcin Enr., 27 880; Manon Leblond, 29 892; Pierre-Aimé Leblond, 26 308; Vital Lefebvre, 25 647; Clément Lemieux, 24 764; Gustave Lemieux, 30 000; Lionel & Mario Bessette Enr., 20 247; Pierre Luneau, 25 796; Jean-Noël Mailloux, 23 478; Philippe Manseau, 29 307; Martin Groleau, 41 144; Michel Masse, 39 971; Johann Hans Meier, 20 701; Jacques Ménard, 30 944; Germain Mercier, 29 765; Yvon Mercier, 27 959; Johann Hans Metzger, 23 724; Raynald Moisan, 24 211; Monts & Vallées Enr., 41 847; André Morier, 50 070; Marc-Henri Nadeau, 58 444; Omer Dionne & Fils Inc., 30 000; Painiporc et Fils Inc., 56 256; Patrice Paquet, 30 000; Bernard Paquette, 35 214; Lévis Parent, 34 791; John Peddie, 22 456; Claude Perreault, 36 285; Denis Phoenix, 25 784; Denis Pichette, 28 632; Réjean Pilon, 21 730; Jean-Denis Poirier, 27 275; Porcherie de L'Estinc., 37 201; Porcherie P. Raymond Inc., 24 678; Porvocentre Enr., 33 762; Production Porcines Auger Inc., 40 900; Yvon Proulx, 22 683; Richard F. Lefebvre Inc., 37 430; Roch Rioux, 22 559; Lionel Rouleau, 22 828; Camille Roy, 23 838; Rolland Roy, 33 010; Royaume du Cochonet Inc., 30 007; S.C.A. des Appalaches, 21 757; S.C.A. la Seignerie, 38 178; S. Fleury et M.J. Laveault, 28 644; Paul-Émile Serres, 22 237; Silos Beaudry Inc., 25 000; Luc Simard, 25 190; Société C.G. Lussier Enr., 29 717; Société Ferme Guydo Enr., 29 495; Société Réal Hénault Enr., 26 028; Société Rubi, 24 997; Jocelyn St-Laurent, 30 640; Josef Streule et Fils, 30 000; Marius Tardif, 23 142; Techni-Porc Inc., 42 774; Paul-André Tétreault, 24 580; Rosaire Therrien, 41 723; Robert Thomassin, 20 687; Charles-André Tremblay, 21 958; Jean-Claude Tremblay, 30 000; Maurice Trudel, 30 000; François Turcot, 34 617; André Veilleux, 42 404; Armand Vertefeuille, 30 000; Welm farms Reg'd, 100 000; Jean-Marc Wolfe, 25 449; 2173-0130 Québec Inc., 30 000; 2623-2280 Québec Inc., 80 612.

ACCOUNTS UNDER $20 000: 2 675 140.

.Shore improvement: $614 613

MUNICIPALITIES (CITIES): Beauport, 23 224, Sherbrooke, 129 900, Société québécoise d'assainissement des eaux, 460 727.

ACCOUNTS UNDER $20 000: 762 .

.Government enterprises and agencies: $14 908 365

Centre de recherche industrielle du Québec, 135 365; Société québécoise d'assainissement des eaux, 14 773 000.

.Salvaging and recycling: $737 272

Corporation des propriétaires de l'Île pour la conservation, 20 000; Dynamis Envirotech Inc., 37 500; Entreprises de récupération du Saguenay-Lac-St-Jean Inc., 65 000; Fondation Marie-Soleil et Jonathan Inc., 70 000; Groupe d'intervention économique du Nord de Montréal, 20 000; Récupérateurs de Normandie Inc., 27 152; SALVAGING: Centre du Québec, 61 500, Charlevoix-Montmorency Inc., 20 000, de la Péninsule Inc., 25 000, Énergie R.P. Inc., 56 500, Trente Mai Enr., 25 000, Montérégie, 70 000, Richmond Wolfe Inc., 50 000; RECYCLING: de plastique Métivier Inc., 31 500, Vanier Inc., 64 000.

ACCOUNTS UNDER $20 000: 94 120.

.Research work: $1 828 570

A.C.S.I. Inc., 163 500; Consultants B.P.R., 494 493; F. Bernard Inc., 67 015; Fonds mondial pour la nature, 25 000; Gendron Lefebvre Inc., 46 385; Météoglobe Canada Inc., 95 000; Poséidon Inc., 60 000; Texel Géomembrane Inc., 90 070; Tourbière Premier Ltée, 25 000; UNIVERSITIES: Laval, 186 662, McGill, 67 275, Montréal, 20 000, Montréal - École Polytechnique, 50 000, du Québec à Montréal, 21 600, du Québec - Institut Armand-Frappier, 21 484, du Québec - Institut national de la recherche scientifique, 167 406, McGill - Collège MacDonald, 25 000; Urgel Delisle et associés, 93 680; Zénon Environnement Inc., 90 000.

ACCOUNTS UNDER $20 000: 19 000.

.Others: $6 026 126

Administration régionale Kativik, 183 700; ASSOCIATIONS: des Inspecteurs Municipaux de l'Environnement du Québec Inc., 30 000, québécoise de lutte contre les pluies acides, 20 000; CARREFOUR: Exposition International de l'Environnement et de l'Écologie (CIEE) Carex Inc., 30 000; CENTRES: de formation en Environnement Inc., 20 000, de recherche en Environnement UQAM/Sorel-Tracy, 67 000, de recherche et de formation en écotoxicologie, 67 000, québécois de valorisation de la biomasse, 25 000; Conseil canadien des ministres des ressources et de l'environnement, 317 181; CONSEILS RÉGIONAUX DE L'ENVIRONNEMENT: de l'Est du Québec, 32 500, du Saguenay-Lac-St-Jean-Chibougamau, 32 500; Communauté urbaine de Québec, 2 900 000; Corporation à court d'eau, 37 500; COMMUNITY HEALTH DEPARTMENT: Centre hospitalier de l'Université Laval, 91 250, Hôpital l'Enfant-Jésus, 20 000; Environnement 2000 Inc., 20 000; Hôpital du Saint-Sacrement, 26 517; REGIONAL COUNTY MUNICIPALITY: Coaticook, 20 000, L'Islet, 50 000, La Nouvelle-Beauce, 25 000, Manicouagan, 54 867; Opération Protection de L'Avenir, 39 525; Régie intermunicipale Acqueduc de la Vallée de Châteauguay, 695 000; STOP-Groupe écologiste, 20 000; Union québécoise pour la conservation de la nature, 20 000; TOWNS: Baie-Comeau, 40 776, Bécancour, 74 379, Châteauguay, 29 893, Drummondville, 89 675, Montréal, 50 000, St-Nicéphore, 41 906, Tracy, 27 213.

ACCOUNTS UNDER $20 000: 827 744.

ENVIRONNEMENT
List of suppliers and beneficiaries by category

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11. Other Expenditures: $91 262

ACCOUNTS UNDER $35 000: 91 262.

FINANCES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Income and Property Taxes		
Employer contributions to the Health services fund	2 641 408 (1)	2 468 892
Duties and Permits		
Other		
Insurance companies and insurance agents	874	1 108
Creation of and amendments to company by-laws	8 251	8 986
Supervision of the securities trade	2 794	2 451
Companies' annual reports	16 014	12 603
Claims officers	170	180
Public call to saving	2 266	2 642
Continuing information	622	616
Miscellaneous	29	33
	31 020	28 619
Miscellaneous Revenue		
Sale of goods and services		
Administrative expenses - Régie de l'assurance-dépôts du Québec	433	392
Contribution by trust companies	1 315	1 001
Contribution by insurance companies	5 511	5 216
Contribution by savings and credit unions	3 468	
Miscellaneous	23	24
	10 750	6 633
Interest		
Bank accounts	4 724	5 193
Short-term investments	8 753 (2)	24 175
Loans	12 828 (A)	15 375
Government of Canada account	126	170
Miscellaneous	15	26
	26 446	44 939
Fines and forfeitures		
Legal deposits	290	86

(1) Revenues take into account, since April 26, 1990, the raise from 3,36% to 3,45% in the employer contribution on salaries paid.

(2) During 1991, first quarter operations were financed mainly through a reduction in short-term investments. In 1990, that financing occurred chiefly through long-term borrowings during that period.

FINANCES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Recovery		
Prior years' expenditures	5 282	1 975
Federal sales tax	64	76
Miscellaneous	36	28
	5 382	2 079
	42 868	53 737
Revenue from Government enterprises and agencies		
Société des alcools du Québec	359 281 (3)	387 649 (3)
Loto-Québec	443 689 (3)	441 131 (3)
Hydro-Québec	404 000 (3)	565 000 (3)
Other enterprises and agencies	(31 524)(3)	(52 136)(3)(B)
	1 175 446	1 341 644
Total Own-source Revenue	3 890 742	3 892 892
Government of Canada Transfers		
Equalization	3 654 119 (C)	3 708 059
Other transfers related to fiscal arrangements	1 501 246 (D)	1 667 693
Contributions to welfare programs	1 410 885 (E)	1 143 179
Other programs	24 878 (F)	(146 201)
Total Government of Canada Transfers	6 591 128 (G)	6 372 730
Total Revenue	**10 481 870**	**10 265 622**

(3) Including dividends of $360 000 000 in 1991 from the Société des alcools du Québec ($385 000 000 in 1990), of $445 000 000 in 1991 from Loto-Québec ($473 000 000 in 1990), of $3 000 000 in 1991 from the Société québécoise d'initiatives agro-alimentaires (SOQUIA), of $182 600 000 from Hydro-Québec in 1990 and of $25 000 000 in 1990 from the Société générale de financement du Québec.

FINANCES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

	1991	1990
A) Interest on Loans and Bank Notes		
(in thousands of dollars)		
Government enterprises		
Institut de tourisme et d'hôtellerie du Québec	449	
Société de développement des coopératives		265
Société de développement industriel du Québec	393	
Société de récupération, d'exploitation et de développement forestiers du Québec	365	365
Société d'habitation du Québec	11 249	11 314
Société nationale de l'amiante	176	176
	12 632	12 120
Special funds	196	145
Individuals and corporations - Lantic Sugar Ltd.		3 110
	12 828	15 375
B) Other Government enterprises and agencies		
(in thousands of dollars)		
SIDBEC	18 054	25 163
Société de développement de la Baie-James	(353)	972
Société de récupération, d'exploitation et de développement forestiers du Québec	(19 012) (4)	4 669
Société générale de financement du Québec	(50 768) (5)	(99 169)
Société générale des industries culturelles	925	(1 247)
Société des établissements de plein air du Québec	(5 681)	(2 659)
Société des Traversiers du Québec	815	(1 854)
Société du parc industriel et commercial aéroportuaire de Mirabel	(18)	(8 087)
Société immobilière du Québec	11 558	6 096
Société québécoise des transports	(1 584)	
Société québécoise d'exploration minière	4 691	12 886
Société québécoise d'initiatives agro-alimentaires	3 267	6 368
Société québécoise d'initiatives pétrolières	6 578	4 849
Société du parc industriel et portuaire Québec-Sud	4	(123)
	(31 524)	(52 136)

(4) Revenues reflect the loss in value of the investment in Cascades Port-Cartier, a company subject to significant influence from the Société de récupération, d'exploitation et de développement forestiers du Québec.

(5) In 1991, revenues mainly reflect the loss in value of the investment in Domtar (subsidiary of the SGF) while in 1990, they reflected mainly the net loss of $128,7 million representing the expected excess of the building costs of ships over their selling price by "Le Groupe MIL" (subsidiary of the SGF).

FINANCES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

	1991	1990
C) Equalization		
(in thousands of dollars)		
1990-1991	3 704 112	
1989-1990	(50 712)	3 618 041
1988-1989		109 392
1987-1988		(19 931)
1986-1987	719	
1985-1986		557
	3 654 119	3 708 059
D) Other transfers related to fiscal arrangements		
(in thousands of dollars)		
Insured health care		
1990-1991	838 462 (6)	
1989-1990		1 032 258
1988-1989		(49 834)
1987-1988	2 716	(18 303)
1986-1987		(5 625)
	841 178	958 496
Post-secondary education Fiscal transfer and financial compensation		
1990-1991	307 733 (6)	
1989-1990		400 641
1988-1989		(23 467)
1987-1988	1 219	(8 514)
1986-1987		(2 620)
	308 952	366 040
Share of special tax on preferred share dividends	112	
Supplementary health-care programs		
1990-1991	349 033	
1989-1990	1 044	344 371
1988-1989	672	(467)
1987-1988	255	(577)
1986-1987		(170)
	351 004	343 157
	1 501 246	1 667 693

(6) The decrease is due to the two-year freeze, by the Government of Canada, in the progression of transfers per capita for financing existing programs and to the increased tax abatement.

FINANCES
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

	1991	1990
E) Contributions to Social Aid programs		
(in thousands of dollars)		
Fiscal transfer and financial compensation		
1990-1991	1 264 623 (7)	
1989-1990	120 242	1 048 859
1988-1989	4 217	101 265
1987-1988 and previous years	21 803	(21 367)
1986-1987 and previous years		14 421
	1 410 885	1 143 178
F) Other programs		
(in thousands of dollars)		
Youth allowances (tax abatement)		
1990-1991	(184 345) (8)	
1989-1990		(344 825)
1988-1989		2 530
	(184 345)	(342 295)
Bilingualism		
Calendar year		
1990	70 862	
1989		70 528
	70 862	70 528
Canada student loans plan	83 743	83 219
Portion of the income tax of certain public utility companies	26 499 (9)	12 841
Export duties on timber	17 157	18 525
Patents on pharmaceutics	6 359	6 378
Population-based subsidy	4 603	4 603
	24 878	(146 201)

(7) The increase results from higher estimated costs for this year as compared to the preceding year and to collection terms for transfers, which may vary from year to year.

(8) In 1991, the tax abatement covers one semester while in 1990, it covers the whole year.

(9) The increase comes mainly from the higher profits of a natural gas distributor.

	1991	1990
G) The tax abatement allowed Québec since 1965 is subtracted from the Government of Canada contribution, representing the following amounts for fiscal 1990-1991 and 1989-1990		
(in thousands of dollars)		
Other transfers related to fiscal arrangements - insured health care and post-secondary education (8.5 personal income tax points)		
	Tax abatement	
	1 100 707	
1990-1991	10 245	
1989-1990	2 262	995 409
1988-1989	1	(4 425)
1987-1988		(230)
1986-1987		1 795
	1 113 215	992 549
Contribution to welfare programs (5 personal income tax points)		
1990-1991	635 189	
1989-1990	46 628	528 081
1988-1989	(4 217)	47 407
1987-1988	2 024	20 244
	679 624	595 732
Other programs - youth allowances (3 personal income tax points)		
1990-1991	184 345	
1989-1990		344 825
1988-1989		(2 530)
	184 345	342 295

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-28

ECONOMIC AND FISCAL POLICIES STUDIES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Fiscal Policies	2 996	1	2 941	2 512	302	54	45	
2. Economic Research	2 047		1 959	1 699	76	6	152	2
TOTAL	5 043	1	4 900	4 211	378	60	197	2

PROGRAM 2
Summary: page 1-28

FINANCIAL POLICIES AND OPERATIONS

1. Financial Policies and Operations	6 196	2	5 825	4 998	197	62	85	17
2. Public Debt Service and Bank Service Charges Statutory (1)	3 040 926	2	3 040 924				5 976	
3. Management of Certain Term Loans Made for the Social Affairs Networks	10 264		9 998					
4. Interest on Retirement plans account	80 750		73 767					
Statutory (2)	1 344 875		1 336 767					
TOTAL	4 483 011	4	4 467 281	4 998	197	62	6 061	17

(1) Financial Administration Act, R.S.Q., c. A-6.

(2) Act respecting the Civil Service Superannuation Plan, R.S.Q., c. R-12, Act respecting the Pension Plan of certain teachers, R.S.Q., c. R-9.1, Act respecting the Teachers Pension Plan, R.S.Q., c. R-11, Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10, Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, R.S.Q., c. C-52.1, Act respecting the Pension Plan of Peace Officers in Correctional Services, R.S.Q., c. R-9.2, Courts of Justice Act, R.S.Q., c. T-16.

PROGRAM 3
Summary: page 1-28

GOVERNMENT ACCOUNTING

1. Accounting and Internal Management	18 076	4	17 571	16 019	329	296	59	53
2. Development and Operation of Data-processing Systems	6 893		6 766	2 782	267	32	3 395	41
3. Auditing of Systems and of Claims Relating to Federal-provincial Agreements	2 913		2 701	2 521	7	57	2	8
TOTAL	27 882	4	27 038	21 322	603	385	3 456	102

The objective of this program is to advise the Government on matters pertaining to financial, economic and fiscal policy, as well as on its financial relations with the Federal government.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
1	16	11										
3	14	7										
4	30	18										

The objective of this program is to develop financial policies, to administer the Consolidated Revenue Fund while meeting the Government's financial needs and managing the public debt as well as to provide for the payment of interest on Government employees' retirement plans.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
18	376	28	44									
				3 034 948								
												9 998
				73 767								
				1 336 767								
18	376	28	44	4 445 482								9 998

The objective of this program is to control the regularity of expenditures, to prepare the financial statements and to provide administrators with all relevant accounting information.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
35	429	102							249			
9	66	54							120			
5	16	24							61			
49	511	180							430			

(in thousands of dollars)

PROGRAM 4
Summary: page 1-28

CONTINGENCY FUND

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Provision to increase any appropriation on condition that the amount added does not exceed the higher of the two figures: $100 000 or 10% of the increased appropriation (*)	53 093							
2. Provision to increase any appropriation for salaries, wages and allowances of employees of the Government and of the parapublic sector (*)	22 064							
TOTAL	75 157							

(*) Amounts repaid to this appropriation may be re-used for the same purposes, the whole on the conditions fixed by the Conseil du trésor.

PROGRAM 5
Summary: page 1-28

INTERNAL MANAGEMENT AND SUPPORT

TOTAL	15 178		14 524	4 338	538	1 740	1 057	259

PROGRAM 6
Summary: page 1-12

THE INSPECTOR GENERAL OF FINANCIAL INSTITUTIONS

TOTAL	21 649	1	21 220	14 557	1 060	955	1 153	191

PROGRAM 7
Summary: page 1-12

CONTROL, SUPERVISION AND DEVELOPMENT OF THE SECURITIES TRADE

Voted	7 836	2	7 775	4 744	707	393	366	40
Statutory (3)	61		61	61				
TOTAL	7 897	2	7 836	4 805	707	393	366	40

(3) Securities Act, R.S.Q., c. V-1.1.

The objective of this program is to provide for unforeseen expenses which may arise in the administration of Government programs.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
5 801	333	144	5						261			48

The objective of this program is to supervise and inspect financial institutions so as to ensure a control over the creation and modification of enterprises in Québec.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
2 263	593	158	5						285			

The objective of this program is to provide investors with protection against unfair fraudulent practices as well as to see to the smooth operation of the market.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
1 119	124	45	3						60			174
1 119	124	45	3						60			174

(in thousands of dollars)

PROGRAM 8
Summary: page 1-30

STATISTICS, SOCIO-ECONOMIC FORECASTS AND OVERALL RESEARCH

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL	8 053		7 743	6 459	87	161	561	92
TOTAL FOR THE PROGRAMS								
Voted	258 008	10	172 790	60 629	3 570	3 756	6 875	703
Statutory	4 385 862	2	4 377 752	61			5 976	
	4 643 870	12	4 550 542	60 690	3 570	3 756	12 851	703

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	64 260	4 474 920

The objective of this program is to guarantee the analysis and forecasting of the socio-economic variables describing Québec's economic trends and structure, as well as the compiling, processing, analysing and disseminating of statistics on Québec.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
115	99	63							106			
9 369	2 066	636	57	73 767 4 371 715					1 142			10 220
9 369	2 066	636	57	4 445 482					1 142			10 220

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	1 142	10 220

FINANCES
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropriations	Expenditures	
		1991	1990
Health and Social Services Establishments			
Hospital centres - operation	10 264	9 998	19 203
Non-Profit Organizations			
Other	249	222	53
Individuals			
Other			1
Contingency Fund	35 903		
Total	46 416	10 220	19 257

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1. Wages, Salaries and Allowances: $60 690 441
2. Other Remuneration: 3 569 247
$64 259 688

Including $9 552 771 for 133 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contribution as an employer of $35 000 and over: Allowance to the retirement of the former commissioners of the Commission des valeurs mobilières du Québec, 60 926; Commission de la santé et de la sécurité du travail du Québec, 250 781.

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3. Transport and Communication Services: $3 755 860

Compélec Inc., 185 477; Consultour Club Voyages, 40 875; FUNDS: Communication services fund, 53 786, Revolving fund of the Service aérien gouvernemental, 81 319, Telecommunications services fund, 1 221 097; Imprimerie Laurentide de Québec Inc., 177 322; Inter-Voyage Inc., 126 631; Guy Lemoine, 35 208; Société immobilière du Québec, 54 497; Taxis Coop Québec 525-5191, 69 290; Voyages CAA, 60 619.

ACCOUNTS UNDER $35 000: 1 649 739.

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4. Professional, Administrative and Other Services: $12 851 950

Nicole Appleby Arbour, 106 404; BANK: Canadian Imperial Bank of Commerce, 209 791, Laurentian Bank of Canada, 33 531, of Montreal, 427 172, National Bank of Canada, 1 979 478, of Nova Scotia, 679 412, Royal Bank of Canada, 1 195 555, Toronto-Dominion, 99 250; Michel Beaudet, 56 138; Collège d'enseignement général et professionnel de Ste-Foy, 70 600; Caisse Centrale Desjardins du Québec, 897 039; Conference Board of Canada, 199 544; Cosit Inc., 39 200; Data Ressources Inc., 60 237; École Nationale d'Administration Publique, 36 075; FUNDS: Fund of the Bureau de la statistique du Québec, 37 660, Communication services fund, 98 021, Computer services fund, 4 209 919; Groupe C.G.I. Inc., 39 628; Groupe DMR Inc., 403 210; I.B.M. Canada Ltée, 87 431; Industrielle Services Techniques Inc. (IST), 145 050; Informatique Multi-Hexa Inc., 43 832; Informission Ltée, 134 020; Mallette, Benoit, Boulanger, Rondeau & associés, 77 850; Ogivar Technologies, 40 524; Petty cash, 44 044.

ACCOUNTS UNDER $35 000: 1 401 335.

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5. Maintenance and Repairs: $702 902

Computer hardware and software fund, 59 249; I.B.M. Canada Ltée, 106 271; Services Techniques Bell Inc., 53 857; Société immobilière du Québec, 166 710.

ACCOUNTS UNDER $35 000: 316 815.

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6. Rent: $9 368 477

Computer hardware and software fund, 284 200; I.B.M. Canada Ltée, 70 867; Savin Canada Inc., 51 011; Société immobilière du Québec, 8 753 684; Xerox Canada Ltée, 132 078.

ACCOUNTS UNDER $35 000: 76 637.

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7. Supplies and Materials: $2 065 080

Enveloppe Innova, 78 301; Government documents reproduction fund, 175 259; Supplies and furnishings fund, 276 597; Logidec Inc., 298 789; Papeteries J.B. Rolland Ltée, 40 701; Services Graphiques Southam Paragon, 358 616.

ACCOUNTS UNDER $35 000: 836 817.

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8. Machinery and Equipment: $1 777 460

Bell & Howell Ltée, 43 763; Comterm Inc., 63 114; Epson Canada Ltée, 211 589; Supplies and furnishings fund, 150 573; Hewlett Packard Canada Ltée, 51 556; I.B.M. Canada Ltée, 53 235; Micro Logic Ste-Foy Ltée, 47 650; Micro-Solutions, 51 036; Ogivar Technologies Inc., 410 481; Olivetti Systèmes et Réseaux Canada Ltée, 56 753; Philips Electronique Ltée, 95 061; Sweet Electronique Inc., 41 311; Yamatech Scientifique Ltée, 60 343.

ACCOUNTS UNDER $35 000: 440 995.

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10. Transfer Payments: $10 220 476

.Hospital centres - Operating: $9 998 276

METROPOLITAN MONTRÉAL: Centre hospitalier Cité de la santé de Laval, 48 586; HÔPITAUX: Douglas, 40 502, général Juif Sir Mortimer B. Davis, 1 597 904, général de Montréal, 1 158 782, Louis-H. Lafontaine, 1 308 917, Maisonneuve-Rosemont, 98 711, de Montréal pour enfants, 740 863, neurologique de Montréal, 17 739, Rivière des Prairies, 34 544, Royal Victoria, 1 623 728, St-Luc, 61 492.

METROPOLITAN QUÉBEC: Christ-Roi, 202 329, Hôtel-Dieu de Québec, 706 112, Jeffrey Hale, 25 768, du St-Sacrement, 435 900.

VARIOUS ELECTORAL DISTRICTS: ABITIBI-EST: Centre hospitalier St-Sauveur, 15 222; ALMA: Hôtel-Dieu d'Alma, 21 540; ARTHABASKA: Hôtel-Dieu d'Arthabaska, 937 155; BEAUCE-SUD: Centre hospitalier Régional de la Beauce, 81 556; BROME-MISSISQUOI: Hôpital Brome-Missisquoi Perkins, 29 548; FRONTENAC: Centre hospitalier de la Région de l'Amiante Inc., 30 864; JOLIETTE: Centre hospitalier Régional de Lanaudière, 21 532; MATAPÉDIA: Hôpital d'Amqui, 15 414; RIMOUSKI: Centre hospitalier Régional de Rimouski, 21 041; RIVIÈRE-DU-LOUP: Centre hospitalier Régional du Grand Portage, 17 198; ROUYN-NORANDA-TÉMISCAMINGUE: Centre hospitalier Rouyn-Noranda, 27 012; SHERBROOKE: Hôtel-Dieu de Sherbrooke, 41 516; ST-HYACINTHE: Centre hospitalier Honoré Mercier Inc., 20 605; ST-MAURICE: Centre hospitalier de la Mauricie, 79 368; TROIS-RIVIÈRES: Centre Hospitalier Ste-Marie, 536 828.

.OTHER: $222 200

Organisation internationale des commissions de valeurs, 174 200.

ACCOUNTS UNDER $20 000: 48 000.

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11. Other Expenditures: $59 121

ACCOUNTS UNDER $35 000: 59 121.

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12. Debt Service: $4 445 480 829

UNPUBLISHED DETAILS: 4 445 480 829.

FORÊTS
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Forest ressources		
Logging	29 353 (1)	7 768
	29 353	7 768
Miscellaneous Revenue		
Sale of good and services		
Forms and documents	59	73
Wood	11	98
Rental of rooms and board	8	52
Miscellaneous	(6)	48
	72	271
Interest		
Accounts receivable - logging and other	226	226
Recovery		
Prior years' expenditures	7	(118)
Prior years' subsidies	88	166
	95	48
	393	545
Total Own-source Revenue	29 746	8 313
Government of Canada Transfers		
Other programs		
Forestry development	458 (2)	13 365
Forestry development of Haute-Côte-Nord	92	449
Total Government of Canada Transfers	550	13 814
Total Revenue	30 296	22 127

(1) See Note 1 of the Ministère de l'Énergie et des Ressources (page 2-137).
(2) See Note 2 of the Ministère de l'Énergie et des Ressources (page 2-139).

DETAILS OF APPROPRIATIONS AND EXPENDITURE BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY

Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-8

FOREST MANAGEMENT

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Research and Development	2 631	5	1 929	553	483	20	82	35
2. Planning and Allocation	10 331	12	4 675	2 040	598	293	1 164	52
3. Forest Protection	10 588	6	3 245	614	437	67	1 384	100
Statutory (1)	836		836				836	
4. Operational Control	8 581	2	2 778	1 608	469	315	42	37
5. Administration of the Forestry Sector and Regional Administration	2 081	4	1 518	972	179	55	75	22
TOTAL	35 048 a)	29	14 981	5 787	2 166	750	3 583	246

(1) Forest Act, R.S.Q., c. F-4.1.

a) An amount of $34 212 259 was transferred from the Ministère de l'Énergie et des Ressources for the period from February 1, 1991 to March 31, 1991 under the Act respecting the Ministère des Forêts, S.Q., 1990, c. 64.

PROGRAM 2
Summary: page 1-8

FOREST IMPROVEMENT

1. Management of Public Forests	15 740	3	6 801	1 392	870	990	2 224	158
2. Management of Private Forests	10 691	1	6 612	413	201	45	28	14
3. Plant Production	7 690		4 261	406	515	29	1 097	110
TOTAL	34 121 b)	4	17 674	2 211	1 586	1 064	3 349	282

b) The amount of $34 121 230 was transferred from the Ministère de l'Énergie et des Ressources for the period from February 1, 1991 to March 31, 1991 under the Act respecting the Ministère des Forêts, S.Q., 1990, c. 64.

PROGRAM 3
Summary: page 1-8

DEVELOPMENT OF THE FOREST INDUSTRY

TOTAL	1 833 c)	1	1 364	165	43	44	307	2

c) The amount of $1 833 458 was transferred from the Ministère de l'Énergie et des Ressources for the period from February 1, 1991 to March 31, 1991 under the Act respecting the Ministère des Forêts, S.Q., 1990, c. 64.

The objective of this program is to promote and support the development, application and updating of the inventory of the forest and its resources, to plan, control and evaluate utilization and interventions, and to support access to the resource; its objective is also to promote the protection of the forest against natural and man-caused disasters, and to ensure administrative management as much at the level of the higher central authorities as at that of regional and local administrative support.

				CAPITAL - PERSONNEL		CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
7	143	92								81			433
29	250	72			2	2				173			
33	217	28			1		1			295			68
27	141	28	8							103			
18	156	37	4										
114	907	257	12		3	2	1			652			501

The objective of this program is to increase the forest yield, whether on private or public land, both in quality and quantity, in order to meet the demand for ligneous matter or other needs.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
89	757	268	6							47			
5	106	29								18			5 753
12	642	450					25		2	613	360		
106	1 505	747	6				25		2	678	360		5 753

The objective of this program is to rationalize and develop the wood processing sector.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
2	37	1	1										762

(in thousands of dollars)

PROGRAM 4
Summary: page 1-8

FORESTRY FINANCING

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services	Mainte-nance
1. Internal Management and Support	369		218	193	8	8	4	1
2. Forestry Loans	837		10					
Statutory (2)	1 112		1 112					
Statutory (3)	4		4					
TOTAL	2 322 d)		1 344	193	8	8	4	1

(2) Forestry Credit Act, R.S.Q., c. C-78.

(3) Act respecting farm-loan insurance and forestry-loan insurance, R.S.Q., c. A-29.1.

(3) Loi sur l'assurance-prêts agricoles et forestiers, L.R.Q., c. A-29.1.

d) An amount of $2 288 400 was transferred from the Ministère de l'Énergie et des Ressources for the period from February 1, 1991 to March 31, 1991 under the Act respecting the Ministère des Forêts, S.Q., 1990, c. 64.

PROGRAM 5
Summary: page 1-8

ADMINISTRATION

	AUTHO-RIZED APPRO-PRIATIONS	Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services	Mainte-nance
TOTAL	4 508 e)		2 812	616	175	454	89	99

e) The amount of $4 508 286 was transferred from the Ministère de l'Énergie et des Ressources for the period from February 1, 1991 to March 31, 1991 under the Act respecting the Ministère des Forêts, S.Q., 1990, c. 64.

TOTAL FOR THE PROGRAMS

	AUTHO-RIZED APPRO-PRIATIONS	Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services	Mainte-nance
Voted	75 880	34	36 223	8 972	3 978	2 320	6 496	630
Statutory	1 952		1 952				836	
	77 832	34	38 175 *	8 972	3 978	2 320	7 332	630

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	12 950	15 330

* The list of suppliers and beneficiaries by category of expense is included with that of the Ministère de l'Énergie et Ressources (see pages 2-147 to 2-152).

The objective of this program is to make forestry credit available to facilitate investments in developing and consolidating private forests.

				CAPITAL - PERSONNEL		CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
1	1	2											
													10
													1 112
													4
1	1	2											1 126

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
1 285	23	41											30

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
1 508	2 473	1 048	19		3	2	26		2	1 330	360		7 056
													1 116
1 508	2 473	1 048	19		3	2	26		2	1 330	360		8 172

	CAPITAL - PERSONNEL	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	3	1 720	8 172

FORÊTS
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Assistance for private forest production	7 493	5 505	6 186
Forestry credit:			
-assuming part of the interest	1 915	1 122	1 279
-fulfilment of a loan repayment guarantee (Farm and Forestry Loan Insurance Fund)	4	4	148
Development of the forest industry	651	373	718
Research work	34	24	47
Forest roads			6 447
Other	585	123	89
Educational Institutions			
Assistance for private forest production	7	7	154
Development of the forest industry	139	139	236
Research work	347	347	494
Other			3
Municipalities			
Assistance for private forest production	16	16	
Non-Profit Organizations			
Assistance for private forest production	13	13	4
Research work	62	62	22
Other	217	203	5
Government Enterprises and Agencies			
Société de récupération, d'exploitation et de développement forestiers du Québec - REXFOR Concerning the deficit of a subsidiary (Les Bois de l'Est du Québec Inc.) and other special projets	234	234	1 511
Total	11 717	8 172(*)	17 343

(*) Expenditures for certain financial assistance categories appear in the list of beneficiaries for the Ministère de l'Énergie et des Ressources (see page 2-146).

A reconciliation statement appears hereunder:

	Expenditures appearing above	Expenditures by the Ministère de l'Énergie et des Ressources	Amounts appearing for the Ministère de l'Énergie et des Ressources
Assistance for private forest production	5 541	34 486	40 026
Forestry credit:			
-assuming part of the interest	1 122	3 706	4 828
-fulfilment of a loan repayment guarantee (Farm and Forestry Loan Insurance Fund)	4		4
Development of the forest industry	512	529	1 041
Research work	433	1 470	1 903
Other	326	1 836	2 162
Government Enterprises and Agencies	234	50 431	50 665
	8 172	92 458	100 629

INDUSTRIE, COMMERCE ET TECHNOLOGIE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Alcoholic beverages		
Brewing permits	1	41
Other		
Upholstering	359	165
Miscellaneous	10	8
	369	173
	370	214
Miscellaneous Revenue		
Sale of goods and services		
Dry dock	30	59
Recovery from third parties	8	109
Miscellaneous	4	13
	42	181
Interest		
Loans to industrial associations	652	222
Miscellaneous	4	1
	656	223
Recovery		
Prior years' expenditures	41	59
Prior years' subsidies	1 456	4 229
Miscellaneous		2
	1 497	4 290
	2 195	4 694
Total Own-source Revenue	2 565	4 908
Government of Canada Transfers		
Other programs		
Industrial development	912 (1)	10 627
Total Government of Canada Transfers	912	10 627
Total Revenue	3 477	15 535

(1) The change was caused by the expiry, in 1990, of a Canada-Québec subsidiary agreement on industrial development concerning interest-free loans to a pulp and paper producer.

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY

Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-12

TECHNICAL AND PROFESSIONAL SUPPORT FOR THE DEVELOPMENT AND GROWTH OF MANUFACTURING, COMMERCIAL AND COOPERATIVE SECTORS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Internal Management	19 602	2	18 330	7 665	933	2 391	1 182
2. Sectorial Policies and Strategies	7 652	1	7 194	5 671	245	670	294
3. Services to Manufacturing Firms, Businesses and Cooperatives	14 369	3	13 453	10 222	1 192	913	335
4. Development of Technology and Promotional Activities	9 642	3	8 895	5 396	1 361	991	589
TOTAL	51 265	9	47 872	28 954	3 731	4 965	2 400

PROGRAM 2
Summary: page 1-12

FINANCIAL SUPPORT FOR THE DEVELOPMENT AND GROWTH OF MANUFACTURING, COMMERCIAL AND COOPERATIVE SECTORS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Société de développement industriel du Québec	201 655	35 664	148 508	6 234	1 064	784	437
2. Société de développement des coopératives	4 082		4 082				
3. Financial Assistance to Firms and Organizations	86 305		60 420				
TOTAL	292 042	35 664	213 010	6 234	1 064	784	437

PROGRAM 3
Summary: page 1-12

SUPPORT FOR GOVERNMENT CORPORATIONS AND AGENCIES

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Centre de recherche industrielle du Québec	19 700		19 700				
2. Société du parc industriel du centre du Québec (*)	10 304		10 301	418	58	30	81
3. Sidbec	49 200		47 328				
TOTAL	79 204		77 329	418	58	30	81

(*) This corporation was superseded by Société du parc industriel et portuaire de Bécancour, a Government mandatary corporation, as of October 25, 1990, (S.Q., 1990, c. 42).

The objective of this program is to offer different forms of technical and professional support to firms and agencies for the purpose of technical, commercial and cooperative development and for technological development purposes.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
356	4 621	398	96	8					484			196
25	23	127	23	15					101			
231	36	357	88	1					78			
21	58	266	46	6					161			
633	4 738	1 148	253	30					824			196

The objective of this program is to provide various types of financial support to firms and organizations, for industrial, commercial and cooperative development purposes and for technological development purposes.

162	1 284	99	53	1					290			138 100
												4 082
												60 420
162	1 284	99	53	1					290			202 602

The objective of this program is to provide Government financial support to Government corporations and agencies.

												19 700
222	6	330	5	2 182					17			6 952
												47 328
222	6	330	5	2 182					17			73 980

(in thousands of dollars)

PROGRAM 4
Summary: page 1-14

STUDENT EMPLOYMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration and Management	3 068		2 452	335	1 542	454	21
2. Provision to increase any appropriation for the implementation by departments and agencies of job creation programs for students (*)							
TOTAL	3 068		2 452	335	1 542	454	21

(*) The balance of appropriations transferred from this provision may be returned into it and be reutilized under conditions determined by the Conseil du trésor.

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	425 579	35 673	340 663	35 941	6 395	6 233	2 939

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	42 336	20 397

The objective of this program is to promote student employment in the public and private sectors.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	
6	10	61	2						21			
6	10	61	2						21			
1 023	6 038	1 638	313	2 213					1 152			276 778

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	1 152	276 778

INDUSTRIE, COMMERCE ET TECHNOLOGIE
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri- ations	Expenditures	
		1991	1990
Business Firms			
Assistance for the acquisition and implementation of technologies	2 966	533	
Assistance for management improvement	1 222	510	
Assistance for reduction uf sulphur dioxide releases	36 667	36 667	
Assistance to certain industrial projects of economic interest	60 163	57 789	32 107
Assistance for the realization of industrial projects	1 774	1 056	701
Assistance for the development of cooperative enterprises	1 954	1 954	1 856
Assistance for economic and regional development	210	208	661
PRO-PME	2 723	2 126	4 063
Assistance for the reorganization of Eastern Montréal	1 675	588	320
Investment assistance for modern and dynamic technology concerns	18 131	18 091	42 045
Investment assistance for the tourist industry	1 269	1 269	3 014
Assistance to young promoters	6 182	4 510	5 032
Assistance for technological development	4 000	3 799	3 132
Business grants for new entrepreneurs	366	366	943
Expenditures paid by the Government for loans granted without interest or at a rate lower than the market rate	9 130	9 130	9 407
Fulfilment of loan redemption guarantees	8 485	8 485	5 736
Interest repayment exemptions for investment assistance programs and for research and innovation activities	3 277	3 242	4 624
Capitalization loan	1 715	1 715	2 348
Integration of workers			10 000
Programs to promote employment	1 638	395	
Support for scientific and technical employment	5 412	5 225	4 307
Support for technological development projets	8 182	8 182	5 426
Other	140	128	910
Municipalities			
Assistance to industrial commission offices	4 441	4 048	4 005
Assistance for the reorganization of Eastern Montréal			513
Industrial reception infrastructures	13 834	12 355	4 050
Renovation of decrepit industrial zones in the Montréal region	1 300	500	2 949
Non-Profit Organizations			
Assistance for economic and regional development	3 826	2 944	3 138
Institut national d'optique	2 023	1 521	4 800
"Soutien aux initiatives-jeunesse" program	5 712	5 707	6 318
Support for technological development projects	1 294	873	
Other	275	50	
Government Enterprises and Agencies			
Agence québécoise de valorisation industrielle de la recherche	1 089	1 089	999
Centre de recherche industrielle du Québec	20 409	20 375	21 775
Hydro-Québec:			
-Laboratory for electrochemical technologies and electrotechnologies			969
-Studies on intercontinental energy transport	50	50	150
Sidbec	49 200	47 327	87 178
Société de développement des coopératives	2 129	2 129	2 014
Société de développement industriel du Québec (writing off accounts receivable and remission of debts)	4 790	4 790	
Société du parc industriel du centre du Québec (reimboursement of a loan)	3 234	3 234	5 000
Société du parc industriel et portuaire de Bécancour	3 718	3 718	
Société du parc industriel et portuaire Québec-Sud	100	100	100
Total	**294 705**	**276 778**	**280 590**

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1. **Wages, Salaries and Allowances:** $35 941 219
2. **Other Remuneration:** 6 395 354

$42 336 573

Including $6 209 009 for 85 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contribution as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 198 695.

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3. Transport and Communication Services: $6 232 879

Consultour club voyages, 79 949; Cossette Communication-Marketing (Québec) Inc., 214 302; Communication services fund, 422 120; Telecommunications services fund, 1 550 814; Inter-Voyage Inc., 130 693; Litho Acme (Québec) Inc., 35 205; Martin International Communications U.P. Inc., 143 725; Prisme Communications Ltée, 58 913; Pro Seri Inc., 35 508; Voyages CAA, 86 728.

ACCOUNTS UNDER $35 000: 3 474 922.

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4. Professional, Administrative and Other Services: $2 938 980

Atkinson, Tremblay et Associés Inc., 56 250; Bourbonnais Groupe Conseil Inc., 92 877; Centre de recherche industrielle du Québec, 226 838; Conference Board of Canada, 37 404; Computer services fund, 149 504; Fund of the Bureau de la statistique du Québec, 171 227; Groupe DMR Inc., 412 618; I.M.S. América Ltd., 42 275; Receveur général du Canada (Statistique Canada), 80 048; SRI International, 38 050; Summum Sécurité (1991) Inc., 52 433; Université du Québec, 64 575; Université du Québec - École nationale d'administration publique, 37 888; Verreault Navigation Inc., 75 643.

ACCOUNTS UNDER $35 000: 1 401 350.

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5. Maintenance and Repairs: $1 022 705

Immeubles de la Colline Inc., 60 778; Société immobilière du Québec, 288 296; Verreault Navigation Inc., 176 578; Wang Canada Ltd., 112 251.

ACCOUNTS UNDER $35 000: 384 802.

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6. Rent: $6 037 561

Savin Canada Inc., 41 933; Société immobilière du Québec, 5 782 014; Xerox Canada Inc., 161 962.

ACCOUNTS UNDER $35 000: 51 652.

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7. Supplies and Materials: $1 638 525

Formulaires et Systèmes Moore Ltée., 38 838; Hydro-Québec, 424 447; Micro-Solutions Inc., 36 424; Papeteries J.B. Rolland Ltée, 63 379; Prospectus Investment and Trade Partners Inc., 48 501; Supplies and furnishings fund, 134 308; Techni S.T.A.R. Inc., 42 382.

ACCOUNTS UNDER $35 000: 850 246.

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8. Machinery and Equipment: $1 465 233

Epson Canada Ltée, 233 566; Hewlett-Packard (Canada) Ltd., 94 534; Ogivar Technologies Inc., 312 283; QMS Canada Inc., 56 012; Supplies and furnishings fund, 105 832; Sweet Electronique Inc., 212 026; Wang Canada Ltd., 102 146.

ACCOUNTS UNDER $35 000: 348 834.

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10. Transfer Payments: $276 778 142

.Assistance for management improvement: $510 185

ACCOUNTS UNDER $20 000: 510 185.

.Assistance for sulphurous anhydride emission purification: $36 666 667

Société de développement industriel du Québec, 36 666 667.

.Assistance for certain industrial projects of economic interest: $57 789 868

Bell Helicopter Textron Canada Inc., 5 472 228; Société de développement industriel du Québec, 52 317 640.

.Assistance for the realization of industrial projects: $1 056 352

Akka Technologies Inc., 35 500; A.P.G. Inc., 80 000; Biomatrix Canada Inc., 24 625; BPCO Inc., 32 542; Cabelum, 36 990; Cascade Technologies Inc., 20 750; Chaussures Henri-Pierre Inc., 22 960; Cie Métallurgie Silicium Eche Internationale Ltée, 20 833; Consortium Volvox, 50 000; Glopak Inc., 33 500; Greyhound Canada Inc.(Les Autobus MCI), 47 500; GROUPES: Hamelin Inc., 32 155, Procycle Inc., 49 737; Héroux Inc., 31 150; Monarch Preco (1984) ltée, 26 500; Multiver Ltée, 76 375; Prelco Inc., 21 125; Recyclage Bio-Foret Inc., 31 936; Rouleaux J.M.V. Inc., 21 694; Sabex Internationale (1980) Ltée, 20 000; Sesame Technologies Inc., 22 423; Spectrum Marbre et Granite Inc., 28 000; Tektron Micro-Carte Inc., 26 962; Venmar Lisi Inc., 37 500; Venmar Ventilation Inc., 24 202.

ACCOUNTS UNDER $20 000: 201 393.

.Assistance for the development of cooperative entreprises: $1 954 229

Société de développement des coopératives, 1 954 229.

.Management assistance to small- and medium-sized firms - (PRO-PME): $2 125 637

Cheminées Sécurité (Canada) Ltée, 20 000; Confections Drolet Inc., 26 755; Entreprises Sommex Ltée, 28 965; Finis Émaillés Électro-Tec Inc., 24 174; Industries de Moules et Plastiques V.I.F. Ltée, 21 265; Metcor Inc., 20 000; Orthofab Inc., 21 434; Sani-Métal Ltée, 25 493.

ACCOUNTS UNDER $20 000: 1 937 551.

.Assistance for the reorganization of eastern Montréal: $588 427

Arcon Canada Inc., 29 597; Cables Canada Ltée, 29 328; Camco Inc., 151 250; Centre Dyna Pharm Inc., 34 143; GTE Sylvania Canada Ltée, 35 250; Hawker Siddel Canada Inc., 74 250; Post-Fax Inc., 20 042; PRODUITS: A.B.P. Inc., 26 858, Médicaux Johnson et Johnson Inc., 141 000; Therapex Inc., 36 959.

ACCOUNTS UNDER $20 000: 9 750.

.Investment assistance to modern and dynamic technology concerns: $18 091 393

Société de développement industriel du Québec, 18 091 393.

.Investment assistance for the tourist industry: $1 268 787

Société de développement industriel du Québec, 1 268 787.

.Assistance to industrial commission offices: $4 047 905

Centre de Coordination Économique Granby Métropolitain Inc., 50 000; Comité Intermunicipal de Développement Économique de Labelle Inc., 50 000; Commmissariat Industriel Régional de Baie-Comeau Inc., 50 000; Commission de Développement Économique Port-Daniel/Percé Inc., 50 000; COMMISSIONS INDUSTRIELLES: de Mirabel-Sud Inc., 50 000, Montérégienne Inc., 50 000; Communauté de Développement Économique de Matagamie-Joutel Inc., 40 000; CONSEILS DE DÉVELOPPEMENT: d'Affaires du West-Island Inc., 35 000, Économique de Forillon Inc., 50 000, Économique de la Mitis Inc., 50 000, de la Haute-Mauricie Inc., 40 000; CONSEILS ÉCONOMIQUES: d'Alma et du Lac-St-Jean Inc., 50 000, d'Amos Inc., 50 000, de Beauce Inc., 50 000, des Berges Inc., 40 000, Chambly-Richelieu-Carignan Inc., 35 000, Chaudière-Laporte Inc., 50 000, de la Côte-du-Sud Inc., 50 000, du Haut-Richelieu Inc., 50 000, de la Région de Matane Inc., 50 000, de la Région de La Sarre Inc., 50 000, de Rimouski Inc., 50 000; CONSEILS: d'Expansion Économique d'Argenteuil Inc., 50 000, de Promotion Économique de la Rive-Sud Inc., 50 000; CORPORATIONS DE DÉVELOPPEMENT ÉCONOMIQUE: de l'Achigan Inc., 50 000, d'Autray Inc., 50 000, des Basques Inc., 40 000, de Bellechasse-Dorchester Inc., 50 000, des Bois-Francs Inc., 50 000, de Boucherville Inc., 35 000, Bromont/Waterloo/Lac-Brome Inc., 50 000, de Caniapiscau Inc., 23 643, de Chicoutimi Inc., 35 000, de l'Érable Inc., 50 000, et Industriel de la Région de St-Hyacinthe Inc., 50 000, du Kamouraska Inc., 50 000, de La Salle Inc., 35 000, de Laval Inc., 35 000, de Lotbinière Inc., 47 511, Maria-Chapdeleine Inc., 50 000, de Matawinie Inc., 50 000, de la Minganie Inc., 37 489, de Mirabel Inc., 50 000, de la MRC de L'Islet Inc., 45 000, Pointe-Lévy Inc., 50 000, de la Région de Joliette Inc., 50 000, de la Région de Louiseville Inc., 50 000, de la Région de Port-Cartier Inc., 50 000, Régional de Coaticook Inc., 50 000, Régionale du Haut-St-François Inc., 49 538, de Repentigny et Région Inc., 50 000, du Secteur de Barraute-Senneterre-Quévillon Inc., 40 000,

Sorel-Tracy et Région Inc., 50 000, du Témiscamingue Inc., 44 724, du Témiscouata Inc., 50 000, de Valleyfield Inc., 50 000, du Val-St-François Inc., 50 000, de Vaudreuil-Soulanges Inc., 50 000; CORPORATIONS DE DÉVELOPPEMENT INDUSTRIEL: du Centre-Mauricie Inc., 50 000, de Charlevoix-Est Inc., 40 000, et Commercial de la Région de Val-D'Or Inc., 50 000, de la Région de Mégantic Inc., 50 000; Corporation de Développement de Mékinac Inc., 50 000; Corporation de Développement de la Région d'Acton-Vale Inc., 50 000; Corporation de Développement de la Région d'Asbestos Inc., 50 000; Corporation Économique de Développement Industriel et Commerciale de Trois-Rivières et de Cap-de-la-Madeleine Inc., 35 000; CORPORATIONS DE PROMOTION: Économique de Matapédia Inc., 40 000, Industrielle et Commerciale de Sept-Îles Inc., 50 000, Industrielle de la Région de Rivière-du-Loup Inc., 50 000; Groupement Économique de Beauce-Centre Inc., 50 000; Organisme municipal de l'axe, 50 000; SOCIETIES: de Développement Domaine du Roy Inc., 50 000, de Développement Économique de Châteauguay Inc., 35 000, de Développement Économique de Cowansville et de la Région Inc., 50 000, de Développement Économique de Drummondville Inc., 50 000, de Développement Économique des Etchemins Inc., 50 000, de Développement Économique de Groulx Inc., 35 000, de Développement Économique de Rouyn-Noranda Inc., 50 000, de Développement Économique de St-Jérôme Inc., 50 000, de Développement Économique de Ville de la Baie Inc., 35 000, Développement Industriel de Sherbrooke Inc., 35 000, de Développement de Jonquière Inc., 35 000, de Développement de Memphrémagog Inc., 50 000, Économique de la Région de l'Amiante Inc., 50 000, d'Expansion Économique de Portneuf Inc., 50 000, d'Expansion de Nouvelle-Beauce Inc., 50 000, Régionale de Développement Économique des Moulins Inc., 50 000.

.Assistance for economic and regional development: $3 151 746

ASSOCIATIONS: canadienne de technologie de pointe, 30 000, CAO/FAO, 29 695, de la construction de Montréal et du Québec, 37 500, des designers industriels du Québec, 31 550, des fabricants et distributeurs de l'industrie, 33 823, des manufacturiers de mode enfantine, 45 000, de manutention du Québec, 27 500, québécoise des fabriquants de l'industrie médicale, 45 000; General and vocational college Édouard-Montpetit, 39 900; Centre des technologies textiles, 20 000; Chambre de commerce du Québec, 35 000; Conseil des coopératives de l'Outaouais, 196 440; COOPÉRATIVES DE DÉVELOPPEMENT: de l'Estrie, 217 297, régional de Montréal, 230 341, régional de Québec, 295 422; Dip Design Inc., 20 000; Distribution Télé-Métropole Inc., 50 000; Expo-Rencontre Contech Ltée, 66 944; Guide des manufacturiers de vêtements de mode du Québec, 75 210; INSTITUTS: aéronautique et spacial du Canada, 30 000, des manufacturiers de vêtements du Québec, 127 000; Le Soleil, 20 000; Médiathèque du Design Inc., 34 500; Production Tel-Art Ltée, 40 000; Soccrent, 41 621; SOCIETIES: de développement économique de la Ville de la Baie, 50 000, des Graphistes du Québec Inc., 60 000, des industries du plastique du Canada, 52 991, de Promotion économique du Québec métropolitain, 325 000; Sous Traitance Industrielle du Québec Inc., 100 000.

ACCOUNTS UNDER $20 000: 744 012.

.Assistance to young promoters: $4 509 462

VARIOUS ELECTORAL DISTRICTS: Abitibi-Est, 23 680, Abitibi-Ouest, 9 100, Acadie, 38 500, Anjou, 14 500, Argenteuil, 44 500, Beauce-Nord, 70 910, Beauce-Sud, 52 415, Beauharnois-Huntingdon, 52 521, Bellechasse, 31 020, Berthier, 57 693, Bertrand, 62 000, Bonaventure, 79 807, Bourget, 20 500, Bourassa, 6 000, Brome-Missisquoi, 27 225, Chambly, 94 500, Charlesbourg, 25 625, Charlevoix, 14 600, Châteauguay, 51 460, Chauveau, 42 445, Chicoutimi, 45 500, Chomedy, 53 000, Crémazie, 38 500, D'Arcy-Mcgee, 12 000, Deux-Montagnes, 21 315, Dorion, 15 140, Dubuc, 51 000, Duplessis, 19 000, Frontenac, 68 640, Gaspé, 69 110, Gatineau, 24 500, Gouin, 6 000, Groulx, 59 797, Hochelaga-Maisonneuve, 22 000, Hull, 2 500, Iberville, 29 788, Îles de la Madeleine, 19 500, Jacques-Cartier, 47 000, Jeanne-Mance, 25 500, Jean-Talon, 17 500, Johnson, 88 327, Joliette, 13 275, Jonquière, 14 500, Kamouraska-Témiscouata, 107 520, Labelle, 140 830, Lac St-Jean, 79 000, Lafontaine, 30 110, La Peltrie, 15 120, Lapinière, 23 000, Laporte, 19 825, La Prairie, 49 110, L'Assomption, 48 975, Laurier, 30 000, Laviolette, 14 500, Les Chutes de la Chaudière, 5 040, Lévis, 16 585, Limoilou, 4 750, Lotbinière, 40 000, Louis-Hébert, 42 600, Marguerite-Bourgeois, 48 000, Marie-Victorin, 8 000, Marquette, 32 596, Masquinongé, 18 000, Masson, 2 500, Matane, 38 500, Matapédia, 43 950, Mégantic-Compton, 84 293, Mercier, 68 610, Mille-Îles, 4 750, Montmagny-L'Islet, 52 785, Montmorency, 75 680, Mont-Royal, 64 500, Nelligan, 31 000, Notre Dame de Grâce, 25 500, Orford, 65 368, Outremont, 46 975, Papineau, 11 000, Pointe aux Trembles, 12 000, Portneuf, 27 300, Prévost, 70 325, Richelieu, 27 000, Richmond, 12 643, Rimouski, 61 588, Rivière-du-Loup, 46 215, Robert-Baldwin, 29 000, Roberval, 39 510, Rosemont, 5 000, Rousseau, 45 120, Rouyn-Noranda-Témiscamingue, 22 700,

Saguenay, 43 500, Ste-Anne, 102 000, St-François, 17 563, St-Henri, 30 000, St-Hyacinthe, 65 805, St-Jean, 94 600, St-Laurent, 37 735, St-Louis, 171 550, Ste-Marie\St-Jacques, 77 000, Salaberry-Soulanges, 47 741, Sauvé, 31 500, Shefford, 64 000, Sherbrooke, 29 220, Taillon, 38 500, Taschereau, 35 160, Terrebonne, 47 672, Trois-Rivières, 2 540, Vachon, 17 000, Vanier, 5 110, Vaudreuil, 24 500, Verchères, 51 000, Verdun, 43 500, Viau, 24 000, Viger, 2 500, Vimont, 6 000, Westmount, 30 000.

.Assistance for the acquisition and implementation of technologies: $533 192

Boulangeries Mansion Inc., 60 000; GEC Alshton Énergie Inc., 30 250; Industries Formtech Inc., 20 000; Ouellet Canada Inc., 24 378; Pocatec Ltée, 38 095; Premier Tech Ltée, 60 000; Schokbeton Québec Inc., 26 100; Valoraction Inc., 39 000.

ACCOUNTS UNDER $20 000: 235 369.

.Support for technological development: $3 798 925

A.K. Électromagnétique Inc., 29 851; Animation Ciné-Groupe Inc., 37 660; Association des manufacturiers du Québec, 25 033; Becterm Inc., 47 942; Bellevue Pathé Québec Inc., 49 243; Bendix Avelex Inc., 229 151; CAE Électronique Ltée, 230 985; Caristrap International Inc., 25 500; C.M.L. Technologies Inc., 45 742; COLLÈGES: Lasalle Industries Inc., 29 379, Lasalle Médiatique Inc., 90 252; Consultants Genicom Inc., 99 531; Corporation d'entretien prédictif, 38 099; Cosem Neurostin Ltée, 75 000; Design Workshop, 43 125; Devtek-Hochelaga Aérospatiale, 54 162; Eicon Technology Corporation, 66 175; Équipement Électroline Inc., 51 173; Exeltor Inc., 104 451; Heamacure Inc., 35 145; Héroux Inc., 33 178; I.A.F. Biochem International Inc., 130 407; Ibex Technologies Inc., 46 681; Industries Dettson Inc., 44 375; Inotel Inc., 59 568; Institut canadien de recherches sur les pâtes et papiers, 32 572; J.-M. Billy et Associés Inc., 50 723; Laboratoire Osmoco Inc., 58 401; Lectogram Corporation, 613 651; Mémotec Data Inc., 48 440; Métropolis Réseaux Informatiques Inc., 23 983; Métrowerks Inc., 30 451; Montréal Carbide Ltd, 69 536; M.P.B. Technologies Inc., 226 588; Multisens Inc., 40 000; Museatex Audio Inc., 81 677; Neuro-Skope Inc., 22 390; Rougier Inc., 46 461; Sécuriplex Ltée, 30 000; Services Techniques Informatiques S.T.I. Inc., 30 839; Spar Aérospatiale Ltée, 339 072; SYSTÈMES: Informatique Logiroute Inc., 68 016, Taarna, 32 777, Visual Edge Software Ltd, 52 318.

ACCOUNTS UNDER $20 000: 179 222.

.Business grants for new entrepreneurs: $365 596

Société de développement industriel du Québec, 365 596.

.Expenditures paid by the Government for loans granted without interest or at a rate lower than the market rate: $9 129 575

Société de développement industriel du Québec, 9 129 575.

.Government Entreprises and Agencies: $82 811 861

Agence québécoise de valorisation industrielle de la recherche, 1 088 900; Centre de recherche industrielle du Québec, 20 374 948; Hydro-Québec, 50 000; Sidbec, 47 327 660; SOCIÉTÉS: de développement des coopératives (frais d'administration), 2 128 471, de développement industriel du Québec, 4 789 853, du parc industriel du centre du Québec, 3 234 324, du parc industriel et portuaire de Bécancour, 3 717 705, du parc industriel et portuaire Québec-Sud, 100 000.

.Fulfilment of loan repayment guarantees: $8 485 449

Société de développement industriel du Québec, 8 485 449.

.Interest repayment exemptions for investment assistance programs and for research and innovation activities: $3 241 909

Société de développement industriel du Québec, 3 241 909.

.Industrial reception infrastructures: $12 355 545

Corporation des Loisirs et des Sports de Ste-Claire Inc., 32 550; MUNICIPALITIES: de Bernières, 59 995, de Coteau-du-Lac, 358 329, de Deschambault, 4 403 847, de Les Méchins, 27 278, de Ste-Claire, 147 896, d'Yamachiche, 84 756; PARISH: de St-André d'Acton, 175 474, de St-Augustin de Desmaures, 323 053, de Ste-Madeleine-Rigaud, 65 888; VILLAGES: de Beebe Plain, 141 355, Stanstead Plain, 224 801; TOWNS: Acton Vale, 1 264 426, de Bromont, 999 068, de Carleton, 77 827, Cookshire, 83 742, Dégelis, 68 127, Drummondville, 683 060, Granby, 30 295, de La Pocatière, 63 955, de Mont-Laurier, 35 448, de Pointe-Claire, 242 406, Pointe-au-Père, 135 090, Sept-Îles, 2 317 875, de St-Rémi, 56 367, de Tracy, 52 549, de Waterville, 151 092.

ACCOUNTS UNDER $20 000: 48 996.

.Institut national d'optique: $1 521 105

Institut national d'optique, 1 521 105.

.Employment assistance program: $394 592

ACCOUNTS UNDER $20 000: 394 592.

.Capitalization loan: $1 715 119

Société de développement industriel du Québec, 1 715 119.

.Renovation of decrepit industrial zones in the Montréal region: $499 999

Ville de Montréal, 499 999.

.Support for scientific and technical employment: $5 224 745

Alex Informatique Inc., 24 000; Aliments Kouri Inc., 30 000; Almerco Inc., 30 000; Audet Soudure (1989) Inc., 24 500; Bâtisses d'Acier Novac Inc., 27 000; Bell Électroniques Inc., 56 283; Biomedco Canada Inc., 39 600; Boflex Inc., 20 904; Bose Canada Inc., 24 220; Boulangeries Comas Inc., 22 200; Cedrom Technologies Inc., 22 800; Celfortec Inc., 25 500; Centre d'Usinage D.M. Inc., 21 840; Cheminées Sécurité (Canda) Ltée, 52 100; Chemise Empire Ltée, 27 000; Colortexil Inc., 24 000; Comact Inc., 30 160; CONSULTANTS: Corexco, 33 000, Électro-Protection Inc., 37 200, Genicom Inc., 36 000; Coreco Inc., 33 000; CPU Design Inc., 24 000;

C.S.M.Q. 163910 Canada Inc., 54 000; Data Age Corp., 23 185; Donohue Matane Inc., 21 453; Électronik-Microtech Inc., 38 100; Entreprises Multi-Pro C.D.R.J. Ltée, 25 500; Enviro Lanaudière, 25 600; E.Q.U.I.P. Canada (1988) Inc., 49 920; Équipement Militaire Mil-Quip Inc., 37 551; Expertises Électro-Tech Inc., 28 000; Fabrication D.E.C. Inc., 24 000; F. Bernard Inc., 34 200; Fonderie Grand'Mère Ltée, 21 060; Fours Industriels Wellman Inc., 31 400; Géomatique GL Inc., 36 000; Giro Inc., 47 500; Graybec Inc., 24 300; Groupe Steica Enr., 45 000; Hamlet et Garneau Inc., 25 200; Helvetia Inc., 22 200; Hydra-Fab Industriel Inc., 40 140; Hydrolec Turbines Canada Inc., 23 400; INDUSTRIES: Loisirs Bonair Ltée, 28 920, Pyrox Inc., 33 300; Ingenierie Co-Vent Inc., 41 400; Kronos Canada Inc., 27 000; Laboratoires Constant, 30 000; Lainages Victor Ltée, 22 558; Lamoureux et Fils Inc., 20 051; Maxivox Inc., 23 500; Moulage Sous Pression AMT Inc., 37 200; Nordel Inc., 26 300; Omicron Télésystems Inc., 21 230; Pascobel Inc., 55 800; Peinture Internationale (Canada) Limitée, 20 800; Plasma Controle Inc., 24 960; Plastiques S.L., 21 000; Pompaction Inc., 33 000; Programmation Gagnon Inc., 20 920; Raymark Xpert Business System Inc., 20 000; René Fibre de Verre Ltée, 24 024; Rousseau Métal Inc., 22 360; Serrener Consultation Inc., 39 540; Services Manufacturiers Jitech Inc., 24 150; Signaflex Inc., 36 000; Société d'Information Vector Inc., 39 300; S.T.A.S., 64 470; Synthedata Inc., 36 800; SYSTÈMES: Informatique Logiroute Inc., 22 500, de Logiciel Quadrom Inc., 35 700, de Vision Modulaire Inc., 20 460; Thought Technology Ltd, 21 000; Tourbières Premier Ltée, 30 010; Transequip Inc., 40 800; Transformateur Delta du Canada Ltée, 61 621; Tuyaux Atlas AC Inc., 23 400; Unicel Inc., 21 000; Unista Ltée, 21 000; Vidéodisques Formatek Inc., 28 800; 154559 Canada Inc. (Inox Tech), 31 800; 167018 Canada Inc. (Trilogix), 22 800.

ACCOUNTS UNDER $20 000: 2 706 255.

.Support for technological development projects: $9 055 004

General and vocational college La Pocatière, 100 000; CENTRES: canadien d'automatisation, 30 000, d'initiative technologique Montréal, 50 000; Chambre de commerce de Montréal métropolitain, 25 000; C.I.E.E. Carex Inc., 30 000; Groupement Québécois d'Entreprises Inc., 74 000; Inno centre Québec, 100 000; Institut national des technologies du magnésium, 425 000; Société de développement industriel du Québec, 1 881 000; Spar Aérospatiale Ltée, 6 300 000.

ACCOUNTS UNDER $20 000: 40 004.

."Soutien aux initiatives-jeunesse": $5 707 027

ACTION TRAVAIL: des Îles-de-la-Madeleine Inc., 63 125, Kamouraska, 57 500, Rimouski-Neigette Inc., 56 250; Association des PME du Centre du Québec Inc., 58 250; C.E.B. Jeunesse Inc., 50 375; CENTRES: d'Aide à la Jeunesse pour L'Initiative et l'Emploi Inc., 61 250, de consultation jeunesse de la MRC du domaine du roy, 83 750, de Gestion d'Innovation de Coaticook Inc., 61 250; Chambre de commerce de Ste-Julienne, 47 000; CLUBS: initiatives entreprises de Trois-Rivières, 56 250, Jeunes entrepreneurs des Basques Inc., 54 625; COJEM Vallée de la Gatineau, 68 183; Comité Intermunicipal de Développement Économique de Labelle Inc., 55 500; Commissariat Industriel Montérégien Inc., 32 550; CONSEILS: de Développement Économique de Forillon Inc., 37 594, de Développement de la Haute-Mauricie Inc., 52 500, Économique d'Amos Inc., 48 769, Économique des Berges Inc., 42 594, Économique Chaudière-Laporte Inc., 47 650, Économique de la Région de La Sarre Inc., 64 313, d'Expansion Économique d'Argenteuil Inc., 30 600; Contact Jeunesse Ste-Foy Inc., 95 100; Corporation d'aide au développement d'entreprises jeunesse de la M.R.C. de Pabos, 56 875; CORPORATIONS DE DÉVELOPPEMENT ÉCONOMIQUE: de Berthier Inc., 62 800, des Jardins de Napierville Inc., 38 200, de Lotbinière Inc., 52 194, de Matawinie Inc., 52 250, de Mékinac Inc., 40 450, de Mirabel Inc., 34 650, de la MRC l'Islet, 54 000, de la Région d'Acton Inc., 36 500, de la région de Louiseville, 57 500, du Secteur Barraute, Senneterre Inc., 42 000, du Témiscamingue Inc., 54 100, de Valleyfield Inc., 59 500, de Vaudreuil-Soulanges Inc., 32 550; CORPORATIONS DE DÉVELOPPEMENT INDUSTRIEL: de Charlevoix-Est Inc., 61 850, et Commercial de la région de Val-d'Or Inc., 48 769; Corporation de Développement de la Région d'Asbestos Inc., 73 750; Corporation d'Initiatives au Développement d'Entreprises Lajemmerais Inc., 58 150; Corporation de Promotion Industrielle de la Région de Rivière-du-Loup Inc., 56 000; Corporation de soutien initiatives jeunesse de Matane, 60 995; Développement de l'Entrepreneurship Jeunesse d'Arthabaska Inc., 56 250; ENGAJ Côte-des-neiges Inc., 93 512; Engaj-Laval Inc., 102 900; Enjeu Outaouais Inc., 58 750; Entreprenariat jeunesse des Moulins, 56 250; Entreprise Jeunesse de la Vallée de la Matapédia Inc., 64 316; GESTIONS JEUNESSE: Deux-Montagnes Inc., 58 750, Memphrémagog Enr., 59 150; GROUPES D'AIDE AUX JEUNES ENTREPRENEURS: et Entrepreneures Chaleurs Inc., 56 875, de l'Érable Inc., 50 750, Maskoutains Inc., 54 809, de la Rive Sud Inc., 57 800, du Sud-Ouest Inc., 95 716; GROUPES CONSEIL: en création d'Emploi de la MRC des Sept-Rivières Inc., 49 125, aux Jeunes Entrepreneurs de la Région de l'Amiante Inc., 47 350, Jeunesse des Basses Laurentides Inc., 56 250, Jeunesse de Chauveau Inc., 94 800; GROUPES: DEJEL, 94 850, d'Initiative-Jeunesse Coup de Pouce, 56 250, d'Initiatives à la structuration d'Entreprises des Laurentides Inc., 100 900, d'Intervention Économique du Nord de Montréal Inc., 92 568, d'Intervention aux Entreprises Jeunesse de Baie-Comeau Inc., 49 125; GROUPES DE SOUTIEN: aux Jeunes Entrepreneurs Granby et Région Inc., 111 375, aux Jeunes Entrepreneurs Haut-Richelieu Inc., 54 750, aux Jeunes Entrepreneurs du West Island Inc., 94 537; GROUPES DE SOUTIEN AUX INITIATIVES JEUNESSE: du Bas Richelieu Inc., 52 126, de Bellechasse Inc., 47 200, du Centre Mauricie Inc., 53 750, de Drummond Inc., 56 250, du Haut Saint-François Inc., 64 150, des Jardins de Napierville Inc., 23 000, de la Région de Mégantic Inc., 64 150, de la Région de Montmagny Inc., 52 450, de la Rive Sud Inc., 61 250, de la Vallée du Richelieu Inc., 62 475, du Val Saint-François Inc., 54 150; Groupement Économique de Beauce-Centre Inc., 52 350; Initiatives Jeunesse Nouvelle-Beauce Inc., 42 550; Jeunes Entrepreneurs de Témiscouata Inc., 54 625; Laboratoire d'outils de gestion étudiant du Québec, 94 500; Levier Jeunesse Inc., 67 871; L'Ouvre-Boîte Soutien aux Jeunes Entrepreneurs Inc., 117 944; Pro-Gestion Estrie Inc., 95 110; Promotions Entreprises Jeunesse Outaouais Inc., 58 748; Promotion Jeunesse Tracadièche Inc., 68 250; Service de consultation jeunes entrepreneurs de Pontiac, 65 000; Service Jeunes Entrepreneurs Saguenay Inc., 61 000; SOCIETIES: de concertation économique MRC l'Assomption, 55 915, de Développement Économique de Cowansville et de la Région Inc., 32 025, de Développement Économique des Etchemins Inc., 57 350, de Développement Économique de Rouyn-Noranda Inc., 48 769, d'Expansion Économique de Portneuf Inc., 52 450; Soutien initiatives-jeunesse de Joliette, 52 500.

ACCOUNTS UNDER $20 000: 13 350.

.Other: $177 841

Regroupement pour la relance économique et sociale du Sud-ouest de Montréal, 50 000; Société de développement industriel du Québec, 127 841.

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11. **Other Expenditures: $2 212 716**

Société du parc industriel du centre du Québec (interest on borrowings), 2 182 086.

ACCOUNTS UNDER $35 000: 30 630.

JUSTICE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Other		
Real estate brokerage	1 291	1 244
Travelling salesmen	197	181
Travel agents	348	299
Oath taking	295	269
Miscellaneous	163	162
	2 294	2 155
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	139	220
Birth, marriage and death certificates	586	715
Hiring of staff services	61	91
Recording of rights	24 424	26 420
Juridical writs	22 699	20 118
Legal transactions	9 151	9 045
Miscellaneous	168	178
	57 228	56 787
Interest		
Miscellaneous	13	
Fines and forfeitures		
Highway Safety Code offences	41 216	50 020
Criminal Code offences	12 843	13 592
Offences under other Acts	15 979	15 395
Miscellaneous		2
	70 038	79 009
Recovery		
Prior years' expenditures	110	143
Salaries and wages - occupational accidents		81
Surplus - Special Funds and Government agencies	163	104
Miscellaneous		1
	273	329
	127 552	136 125
Total Own-source Revenue	129 846	138 280

JUSTICE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Government of Canada Transfers		
Other programs		
Compensation for crime victims	1 600	1 013
Legal aid	17 326	17 108
Legal counsel to aboriginal people	472	451
Miscellaneous		45
Total Government of Canada Transfers	19 398	18 617
Total Revenue	149 244	156 897

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY

Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

FORMULATION OF DECISIONS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Magistrature	13 709		50	50			
Statutory (1)	45 198		45 198	43 478	68	1 651	1
2. Judiciary Ethics and Advanced Courses for Judges							
Statutory (1)	615		615	54		7	453
TOTAL	59 522		45 863	43 582	68	1 658	454

(1) Courts of Justice Act, R.S.Q., c. T-16 and Act respecting the determination of the causes and circumstances of death, R.S.Q., c. R-0.2.

PROGRAM 2
Summary: page 1-24

ADMINISTRATIVE SUPPORT FOR JUDICIAL ACTIVITY

1. Support for Civil and Criminal Courts	74 212	2	74 119	48 730	8 702	1 262	10 287
Statutory (2)	33		33				
2. Support for Administrative Tribunals	1 150		1 105	361	217	1	19
3. Support for Magistrature	14 162		14 115	8 493	4 552	13	488
TOTAL	89 557	2	89 372	57 584	13 471	1 276	10 794

(2) Financial Administration Act, R.S.Q., c. A-6.

PROGRAM 3
Summary: page 1-24

PROTECTION OF HUMAN RIGHTS AND FREEDOMS

1. Commission des droits de la personne	8 139	4	7 793	5 141	805	182	426
2. Commission de protection des droits de la jeunesse	3 491		3 466	2 084	291	130	110
TOTAL	11 630	4	11 259	7 225	1 096	312	536

PROGRAM 4
Summary: page 1-24

ASSISTANCE TO PERSONS BROUGHT BEFORE THE COURTS

1. Commission des services juridiques	87 814		87 814				
2. Assistance Fund for Class Action	710	20	640				
TOTAL	88 524	20	88 454				

The objective of this program is to have each court of justice render justice by formulating decisions according to its jurisdiction.

					CAPITAL - OTHER EXPENDITURE							**TRANSFER PAYMENTS**
Maintenance	**Rent**	**Supplies**	**Equipment**	**Other Expenditures**	**Communications**	**Services**	**Rent**	**Supplies**	**Equipment**	**Fixed Assets**	**Other Expenditures**	
	63	38										
	63	38										

The objective of this program is to ensure the administrative support necessary for magistrature and for the operation of the courts.

301	482	1 718	1 072	52					569			944
				33								
3	486	3	15									
69		222	133						145			
373	968	1 943	1 220	85					714			944

The objective of this program is to promote fundamental human rights, particularly those stated in the Charter of human rights and freedoms and in the Youth Protection Act.

28	1 052	69	31	6					53			
187	594	45	15						10			
215	1 646	114	46	6					63			

The objective of this program is to assure legal, financial and social assistance to persons with low incomes who are economically disadvantaged, and to children and families faced with social problems related to justice.

												87 814
												640
												88 454

(in thousands of dollars)

PROGRAM 5
Summary: page 1-24

ADMINISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	5 614	2	5 569	3 398	534	667	239
Statutory (3)	457		457			11	31
2. Internal Management and Support	85 096	2	82 706	7 119	869	6 713	189
3. Management Systems	16 905		15 480	5 770	154	213	3 729
4. Internal Management and Support of Real Estate Brokerage (*)	117		117			18	
TOTAL	108 189	4	104 329	16 287	1 557	7 622	4 188

(3) Act to promote good citizenship, R.S.Q., c. C-20.
(*) This program element is under the jurisdiction of the Minister for Finance since June 20, 1990 under Order-in-council 831-90.

PROGRAM 6
Summary: page 1-20

CRIME VICTIMS COMPENSATION

TOTAL Statutory (4)	27 988		27 988				3 657

(4) Crime Victims Compensation Act, R.S.Q., c.I-6.

PROGRAM 7
Summary: page 1-28

GOVERNMENT LEGAL SERVICES

TOTAL	22 599	9	22 559	18 776	1 993	765	666

PROGRAM 8
Summary: page 1-28

LEGISLATIVE AFFAIRS

TOTAL	6 426	1	5 905	5 132	364	61	243

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	
27	9	75	21	13					21			565
		13										402
1 273	64 781	1 541	102	4					115			
1 293	3 086	128	17	55					1 035			
	96	3										
2 593	67 972	1 760	140	72					1 171			967

The objective of this program is to ensure financial compensation to the victims of criminal acts.

Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	TRANSFER PAYMENTS
												24 331

The objective of this program is to assure legal support to all Government activities.

Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	TRANSFER PAYMENTS
12	17	108	89						133			

The objective of this program is to ensure the drafting of all Bills of the ministère de la Justice and of certain departments and agencies, for tabling before the National Assembly, and the examination of draft regulations submitted by Government departments and agencies.

Mainte-nance	Rent	Sup-plies	Equip-ment	Other Expend-itures	Communi-cations	Services	Rent	Sup-plies	Equip-ment	Fixed Assets	Other Expend-itures	TRANSFER PAYMENTS
15		25	13	1					51			

(in thousands of dollars)

PROGRAM 9
Summary: page 1-32

CRIMINAL AND PENAL AFFAIRS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-	Salaries	Other Remuneration	Communications	Services
Voted	28 401	5	28 330	23 438	2 354	610	912
Statutory (5)	1 701		1 281				
TOTAL	30 102	5	29 611	23 438	2 354	610	912

(5) Highway Safety Code, R.S.Q., c. C-24.1.

PROGRAM 10
Summary: page 1-30

OFFICIAL REGISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-	Salaries	Other Remuneration	Communications	Services
1. Registrations of Civil Status, Matrimonial Regimes and Changes of Names of Individuals	1 548		1 481	1 178	123	23	72
2. Registration of Acts Respecting Property	17 015	3	16 789	13 990	1 380	392	97
3. Registration of Real Estate Brokerage (*)	653		616	539	22	11	20
TOTAL	19 216	3	18 886	15 707	1 525	426	189

(*) This program element is under the jurisdiction of the Minister for Finance since June 20, 1990 under Order-in-council 831-90.

PROGRAM 11
Summary: page 1-30

CONSUMER PROTECTION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-	Salaries	Other Remuneration	Communications	Services
1. Office de la protection du consommateur	14 379	4	14 177	8 639	675	674	1 428
2. Commissioner for Complaints from Customers of Electricity Distributors	483		479	299	69	41	28
3. Commissioner for Complaints Concerning Protection of Agricultural Land	237		221	192	5	10	4
TOTAL	15 099	4	14 877	9 130	749	725	1 460

TOTAL FOR THE PROGRAMS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-	Salaries	Other Remuneration	Communications	Services
Voted	402 860	52	383 531	153 329	23 109	11 786	18 957
Statutory	75 992		75 572	43 532	68	1 669	4 142
	478 852	52	459 103	196 861	23 177	13 455	23 099

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	220 038	119 729

The objective of this program is to see that the Criminal Code and penal legislation of Québec are enforced.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Mainte-rance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
54	62	330	288	128					154			
												1 281
54	62	330	288	128					154			1 281

The objective of this program is to ensure that acts of civil status, acts respecting property and other official documents are preserved.

13	1	43	14						14			
35	137	368	290	26					74			
1	2	13	8									
49	140	424	312	26					88			

The objective of this program is to protect the public by controlling and supervising certain commercial activities and to process complaints from the public on certain matters.

47	1 438	218	91						211			756
2	5	11	11						13			
	1	3	1						5			
49	1 444	232	103						229			756

3 360	72 249	4 923	2 211	285					2 603			90 719
	63	51		33								26 014
3 360	72 312	4 974	2 211	318					2 603			116 733

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	2 603	116 733

JUSTICE
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Municipalities			
Refund to certain munipalities of fines under the Highway Safety Code	1 701	1 281	1 371
Non-Profit Organizations			
Organizations active in the consumption sector	756	756	724
Other	1 465	1 464	1 384
Individuals			
Deeds of civic duty	402	402	305
Legal aid	25 900	25 900	28 020
Assistance for class action	350	300	471
Crime victims compensation	24 331	24 331	17 546
Government Enterprises and Agencies			
Commission des services juridiques (administrative expenses)	61 914	61 914	54 331
Fonds d'aide aux recours collectifs (administrative expenses)	340	340	329
Société québécoise d'information juridique	45	45	98
Total	117 204	116 733	104 579

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1. Wages, Salaries and Allowances:	**$196 860 144**
2. Other Remuneration:	**23 177 173**
	$220 037 317

Including $9 185 525 for 127 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 1 362 758; Pension Plan of the Judges of the Court of Québec, 13 443 676.

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3. Transport and Communication Services: $13 454 481

Air Creebec Inc., 57 331; Air Inuit (1985) Ltée., 93 568; Consultour Club Voyages, 186 927; Courrier Purolator Ltée, 79 153; FUNDS: Communication services fund, 352 411, Revolving fund of the Service aérien gouvernemental, 145 412, Telecommunications services fund, 6 911 085; Inter-Voyage Inc., 235 526; Lignes Aériennes Inter-Québec Inc., 47 546; Natcom, 115 921; Voyages CAA Québec, 79 927; Petty cash, 45 323.

ACCOUNTS UNDER $35 000: 5 104 351.

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4. Professional, Administrative and Other Services: $23 098 550

A P G Inc., 64 922; Patricia Abbott, 54 181; François Aquin, 35 787; Ba-Ro Factum Inc., 50 349; Bélanger, Bélanger et associés, 107 718; Bellavance, Durand et associés, 39 696; Michèle Belleau, 38 995; Alphonse Benoît, 68 397; Blakely, Gascon, 238 564; Boisjoly, Bédard et Associés Inc., 47 662; Boisvert, Pouliot et associés, 48 714; Bouchard, Saulnier, Robillard, 42 697; André Boudreau, 108 289; Boyer, Gariépy, Duplessis, 61 832; Claire Boyer, 67 925; Brochet, Dusseault et associés, 52 865; CGR - Conseillers en gestion et rémunération, 58 641; Canada Law Book Inc., 133 905; Carswell Co. Ltd., 174 925; Commission de la santé et de la sécurité du travail du Québec, 3 683 242; Conférence des juristes de l'État, 36 820; Conseillers en Gestion et Informatique C.G.I. Inc., 38 260; Consultants Électro-Protection Inc., 39 209; Consultour Club Voyages, 90 142; Sabine Davies, 36 111; Madeleine C. Desjardins, 44 252; Renée Dupras, 41 614; École nationale d'administration publique (ENAP), 43 862; Communication services fund, 35 785; Computer services fund, 612 672; Gagnon, Sénéchal, Coulombe, Légaré, Blais et associés, 96 928; Michelle Généreux, 39 277; Gespro Informatique Inc., 458 381; Patrick Godon, 42 155; Grenier et associés, 49 324; Grenier, Poissant et associés, 36 211; Groupe de Consultation en Management et Système Informatique MSI Inc., 109 912; Marcel Guilbert, 43 933; Icotech (conseillers en informatique), 56 680; Informission Ltée, 118 384; L G S Conseillers en Informatique Inc., 148 188; Robert Langlois, 174 964; Georges Lapierre, 89 819; Fernand Legault, 35 250; L'Industrielle - Services Techniques Inc., 251 911; Mackay, Morin, Maynard Factum Inc., 56 862; Denis Morissette, 39 182; Noël, Berthiaume, Aubry et associés, 50 882; Chrystiane Nolet, 39 910; Paquette et associés, 467 937; Pelletier, Bernier et Martimbault, 39 205; Pelletier, Pelletier et associés, 74 522; Laurence Plaat, 46 321; Progestic Conseillers en Gestion et en Informatique Inc., 96 844; Proteau, Côté et associés, 38 085; Receveur général du Canada (Justice), 76 657; Hubert Reid, 44 388; Robert Jasmin et associés, 47 672; Michel Robert, 127 964; Lise Robitaille, 98 339; S.D.S. Informatique, 112 514; Services Professionnels Warnock Hersey Ltée, 67 723; Société immobilière du Québec, 127 100; Société québécoise d'information juridique (SOQUIJ), 314 373; Somapro Ltée, 149 934; Soucy, Bruchési, Toulouse et associés, 45 786; Sténographie Officielle Mariette Goulet Inc., 39 426; Systématix Consultants Montréal Inc., 1 478 013; Transcription de bandes sonores Connolly et Robert, 66 520; Transcriptions Paulette Houde Inc., 108 098; Sandra Traynor, 39 058; Françine Tremblay, 67 800; Trudel et associés, 105 600; François D. Vilaire, 49 774; Villeneuve, Miller, Lortie, Golden, Guralnick et associés, 649 009; Villeneuve, Pigeon, Clément, Laurendeau et Herbert, 165 292; Voyages CAA Québec, 49 944; André Walsh, 40 963; Wilson et Lafleur Ltée, 119 754; Marie-Louise Zervos, 35 079; 170562 Canada Inc., 118 709; Petty cash, 4 075 941.

ACCOUNTS UNDER $35 000: 5 778 020.

5. Maintenance and Repairs: $3 360 701

Computer Associates Canada Ltd., 162 806; Comterm Inc., 91 996; Office machines maintenance and repair fund, 184 908; I.B.M. Canada Ltée, 387 598; Philips Électronique Ltée, 57 876; Richard Besner et Associés Ltée, 355 315; Services Techniques Bell Inc., 66 593; Société immobilière du Québec, 1 429 425; Sonotechnique PJL Inc., 146 485; Storagetek Canada Inc., 47 343.

ACCOUNTS UNDER $35 000: 430 356.

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6. Rent: $72 313 465

Computer hardware and software fund, 2 212 751; I.B.M. Canada Ltée, 831 870; Pitney Bowes, 37 062; Savin Canada Inc., 198 452; Société immobilière du Québec, 68 186 434; Xerox Canada Ltée, 662 212.

ACCOUNTS UNDER $35 000: 184 684.

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7. Supplies and Materials: $4 971 723

Confection De Lavoy Inc., 37 214; Drummond Formules d'Affaires (1984) Ltée, 81 936; Enveloppe Innova, 153 563; FUNDS: Government documents reproduction fund, 563 837, Les Publications du Québec fund, 58 761, Supplies and furnishings fund, 644 001; Formulaires et Systèmes Moore Ltée, 91 770; FORMULES D'AFFAIRES: Datamark (1989) Inc., 52 182, Étoile Ltée, 191 976, Lancaster Inc., 78 129; Imprimerie Faber Inc., 37 344; Imprimerie Southam Ltée, 36 942; J.B. Deschamps Inc., 64 165; Joseph Clermont Inc., 347 109; Papeteries J.B. Rolland Ltée, 446 822; Reliure Gala Inc., 220 683; Services Graphiques Southam Paragon Ltée, 131 634; Tenex Data Corporation, 75 411; Wilson et Lafleur Ltée, 72 042; Petty cash, 195 053.

ACCOUNTS UNDER $35 000: 1 391 149.

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8. Machinery and Equipment: $4 814 371

Ampex Canada Inc., 324 509; Apple Canada Inc., 78 827; Biltrite Nightingale International Inc., 72 991; Comdic Équipement de Bureau Ltée, 115 944; Drummex Inc., 84 324; Epson Canada Ltée, 432 447; Étalage Archex Ltée, 72 213; Supplies and furnishings fund, 749 663; Hewlett Packard Canada Ltée, 64 662; I.B.M. Canada Ltée, 56 666; Irisco du Québec Inc., 88 602; Micro-Logic Ste-Foy Ltée, 42 099; Ogivar Technologies Inc., 248 791; Olivetti Canada Ltée, 541 713; Panavidéo Inc., 206 751; R.S.D. America Inc., 89 692; Services Techniques Bell Inc., 364 631; Société T.R. Ltée, 119 725; Xerox Canada Ltée, 44 508.

ACCOUNTS UNDER $35 000: 1 015 613.

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10. Transfer Payments: $116 733 223

.Deeds of civic duty: $402 338

Commission de la santé et de la sécurité du travail: compensation to rescuers becoming victims of prejudice, 402 338.

.Assistance for class action: $299 633

Fonds d'aide aux recours collectifs, 299 633.

.Legal aid: $25 900 000

Commission des services juridiques, 25 900 000.

.Government Entreprises and Agencies: $62 299 300

Commission des services juridiques (administrative expenses), 61 913 800; Fonds d'aide aux recours collectifs (administrative expenses), 340 500; Société québécoise d'information juridique (SOQUIJ), 45 000.

.Crime victims compensation: $24 331 273

Commission de la santé et de la sécurité du travail, 24 331 273.

.Organizations active in the consumption sector: $756 100

Association des Consommateurs du Québec Inc., 90 000; ASSOCIATIONS COOPÉRATIVES D'ÉCONOMIE FAMILIALE: du Centre de Montréal, 20 000, de l'est de Montréal, 22 500, de l'Estrie, 26 500, de Lanaudière, 20 000, du nord de Montréal, 22 500, de Québec, 26 000, de la Rive-Sud, 21 000, de Thetford-Mines, 21 000; Association pour la protection des automobilistes, 37 000; Centre d'Inspection et de Prévention Automobile de l'Estrie Inc., 20 000; Fédération des associations coopératives d'économie familiale du Québec, 32 000; Fédération Nationale des Associations de Consommateurs du Québec Inc., 25 000; Groupe de Recherche en Animation et Planification Économique Grape Inc., 22 000; Service d'aide aux consommateurs de Shawinigan, 27 000.

ACCOUNTS UNDER $20 000: 323 600.

.Refund to certain municipalities of fines under the Highway Safety Code: $1 280 579

TOWNS: Asbestos, 34 030, Charny, 43 036, Clermont, 47 021, Farnham, 56 194, Lemoyne, 54 890, Maniwaki, 22 724, Mont-Laurier, 39 293, Port-Cartier, 44 414, St-Basile-le-Grand, 83 691, St-Hubert, 485 427, St-Jean-Chrysostome, 39 743, St-Romuald, 68 315, Vanier, 180 788.

ACCOUNTS UNDER $20 000: 81 013.

.Other: $1 464 000

Centre canadien de la magistrature, 48 952; Conseil canadien de l'information juridique, 20 000; Ligue des droits et libertés, 35 000; Service des conseillers para-judiciaires auprès des autochtones du Québec, 943 700.

ACCOUNTS UNDER $20 000: 416 348.

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11. Other Expenditures: $319 691

ACCOUNTS UNDER $35 000: 319 691.

LOISIR, CHASSE ET PÊCHE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Other		
Fur trade	167	242
Exclusive rights on land rental	762	660
Hunters' certificates	254	2 992
Operation of a fur business	74	73
Sport hunting	11 054	10 500
Sport fishing	7 813	7 247
Hunting and fishing outfitters	211	114
Trap lines	154	207
Daily fishing duties	1 637	1 170
Royalties - boxing and wrestling matches	60	72
Daily hunting duties	774	759
Miscellaneous	40	56
	23 000	24 092
Miscellaneous Revenue		
Sale of goods and services		
Used vehicules	40	94
Rental of boats	253	513
Rental of chalets	1 603	1 384
Parks and campgrounds	621	649
Aquarium	217	214
Zoo	480	494
Concessions	283	297
Registration fees for draws	684	674
Jardin des Métis	232	227
Miscellaneous	181	244
	4 594	4 790
Interest		
Miscellaneous	6	9
Fines and forfeitures		
Miscellaneous	5	51

LOISIR, CHASSE ET PÊCHE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Recovery		
Prior years' expenditures	319	116
Prior years' subsidies	85	189
Salaries and wages - occupational accidents	47	393
Miscellaneous	8	10
	459	708
	5 064	5 558
Total Own-source Revenue	28 064	29 650
Government of Canada Transfers		
Other programs		
Miscellaneous	5	16
Total Government of Canada Transfers	5	16
Total Revenue	28 069	29 666

LOISIR, CHASSE ET PÊCHE

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-18

DEVELOPMENT OF RECREATION, SPORT AND OUTDOOR ACTIVITIES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Promotion of Socio-cultural Recreation and Outdoor Activities	9 779		9 743					
2. Promotion of Sport Activities	14 703		14 676					
3. Support to Multidisciplinary Organizations and Development of Facilities	32 623		27 811					
4. Promotion of Recreation for Specific Clienteles	7 250		6 628		899	85	413	4
5. Program Coordination and Organizational Support	4 638	4	4 413	3 285		266	623	8
TOTAL	68 993	4	63 271	3 285	899	351	1 036	12

PROGRAM 2
Summary: page 1-18

COORDINATION OF WILDLIFE RESOURCES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
Voted	15 236	2	15 175	5 834	98	488	1 747	82
Statutory (1)	60		60					
TOTAL	15 296	2	15 235	5 834	98	488	1 747	82

(1) An Act respecting the conservation and development of wildlife, R.S.Q., c. C-61.1.

PROGRAM 3
Summary: page 1-18

REGIONAL OPERATIONS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Wildlife Management and Control	15 825	4	15 801	8 654	2 004	814	653	334
2. Recreation, Parks and Reserves	31 761	1	31 707	11 606	9 351	459	1 052	1 574
3. Wildlife Conservation	32 266	6	32 168	22 281	4 304	926	431	771
4. Coordination of Operations and Logistical Support	15 988	3	15 951	8 926	4 076	974	363	140
TOTAL	95 840	14	95 627	51 467	19 735	3 173	2 499	2 819

The objective of this program is to promote and encourage recreation, sport and outdoor activities, by supporting community organizations and specific clienteles, and by planning facilities and activities in parks.

				CAPITAL - PERSONNEL		CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
													9 743
													14 676
													27 811
13	52	23								29			5 110
23	119	44								45			
36	171	67								74			57 340

The objective of this program is to develop policies in the area of wildlife conservation and management, regulation, education, and wildlife territory management and activity planning.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
126	614	230	17							350			5 589
			60										
126	614	230	77							350			5 589

The objective of this program is to organize regional activities in the following areas: recreation, management of territories and facilities, wildlife management and control, and general supervision under the Wild-life Conservation Act.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
1 115	1 355	135	4							21			712
988	4 057	261	4							2 355			
468	2 265	247	20										455
187	874	122	4							49			236
2 758	8 551	765	32							2 425			1 403

(in thousands of dollars)

PROGRAM 4
Summary: page 1-18

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Administration	15 557	4	15 287	5 447	47	1 861	895	13
2. Administrative Support Statutory (2)	31 750 13	1	30 776 13	9 332	2 303	6 041	3 159	495
3. Implementation and Improvement of Facilities	9 555		8 879		145	13	43	182
TOTAL	56 875	5	54 955	14 779	2 495	7 915	4 097	690

(2) Financial Administration Act, R.S.Q., c. A-6.

PROGRAM 5
Summary: page 1-18

RÉGIE DE LA SÉCURITÉ DANS LES SPORTS DU QUÉBEC

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL	3 071		2 706	1 557	151	351	256	3

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
Voted Statutory	240 002 73	25	231 721 73	76 922	23 378	12 278	9 635	3 606
	240 075	25	231 794	76 922	23 378	12 278	9 635	3 606

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	100 300	49 158

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs.

				CAPITAL - PERSONNEL		CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
48	613	49	3							97			6 214
7 701	683	459	2 13							595	6		
73	182	18			247	42	930	466	953	1 005	4 516	64	
7 822	1 478	526	18		247	42	930	466	953	1 697	4 522	64	6 214

The objective of this program is to ensure safety in the practice of sport through promotion, education, research, technical assistance and supervision of certain sport events.

283	71	14								20			

11 025	10 885	1 602	54 73		247	42	930	466	953	4 566	4 522	64	70 546
11 025	10 885	1 602	127		247	42	930	466	953	4 566	4 522	64	70 546

	CAPITAL - PERSONNEL	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	247	11 543	70 546

LOISIR, CHASSE ET PÊCHE
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Support for recreational facilities	362	271	
Support for the management of wildlife resources	775	775	2 154
Health and Social Services Establishments			
Recreational organizations	107	107	
Promotion of recreation for specific clienteles	29	29	
Promotion of socio-cultural and outdoor recreation	890	887	14
Promotion of sport activities	1 386	1 386	1 113
Support for recreational facilities	30	15	
Other	5	5	
School Boards and Educational Institutions			
Recreational organizations	44	44	
Promotion of sport activities	373	372	196
Other	13	13	
Municipalities			
Promotion of recreation for specific clienteles	21	19	
Promotion of socio-cultural and outdoor recreation	176	176	193
Promotion of sport activities	473	473	341
Support for municipal recreational facilities	9 065	8 179	8 608
Support for the management of wildlife resources	1 440	1 440	
Non-Profit Organizations			
Recreational organizations	14 195	14 106	13 401
Promotion of recreation for specific clienteles	5 661	5 062	4 705
Promotion of socio-cultural and outdoor recreation	8 704	8 680	10 142
Promotion of sport activities	12 141	12 115	12 284
Support for recreational facilities	13 595	9 889	8 748
Support for the management of wildlife resources	4 762	4 762	5 784
Other	904	847	872
Individuals			
Promotion of sport activities	329	329	202
Support for the management of wildlife resources	15	15	
Government Enterprises and Agencies			
Société des établissements de plein air du Québec	620	550	273
Total	76 115	70 546	69 030

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1. Wages, Salaries and Allowances: $76 921 943
2. Other Remuneration: 23 625 301
$100 547 244

Including $4 507 954 for 64 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 2 372 731.

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3. Transport and Communication Services: $12 319 574

Air Saguenay 1980 Inc., 70 127; Compelec Inc., 43 587; Consultour club voyages, 163 732; Courrier Purolator Ltée, 51 495; FUNDS: Communication services fund, 350 951, Revolving fund of the Service aérien gouvernemental, 235 057, Telecommunications services fund, 5 857 680; Impressions Piché Inc., 41 980; IMPRIMERIES: Canada Inc., 42 122, Laurentide de Québec Inc., 41 213, St-Romuald, 91 194, Vallières Inc., 37 431; Inter Voyage Inc., 264 784; Interglobe Inc., 73 727; Interweb 1981 Inc., 118 925; Litho Acme (Québec) Inc., 96 934; Marketel Publim (1987) Inc., 43 407; Métropole Litho Inc., 80 969; Transport Couture Ltée, 43 952; Visa Desjardins, 140 871.

ACCOUNTS UNDER $35 000: 4 429 436.

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4. Professional, Administrative and Other Services: $10 565 375

Becterm Inc., 52 421; Canards illimités Canada, 51 094; School board des Découvreurs, 65 357; Regional school board Chauveau, 59 386; Regional school board Provencher, 58 390; Denis Thibault et Associés Inc., 35 743; E.T.I. (Québec) Inc., 124 621; FUNDS: Fonds au bénéfice des personnes incarcérées du Centre de détention de Québec (C.D.Q.)., 50 713, Fund of the Bureau de la statistique du Québec, 36 965, Computer services fund, 1 751 245; Gagnon, Guy, Letellier, Cyr, 57 350; Gauthier, Guillemette Consultants Inc., 59 986; G.D.G. Environnement Ltée, 43 995; G.I.D. Design Ltée, 54 150; GROUPES: conseil Coopers et Lybrand, 77 840, conseil T.D.A., 92 895, Dryade Ltée, 44 900, Environnement Shooner Inc., 62 279; Icotech (conseillers en informatique), 59 500; Idéation communications, 36 000; L'Industrielle Service Techniques (I.S.T.) Inc., 215 565; Informatique Multi-Hexa Inc., 57 441; Lajoie, Pellerin et Associés Ltée, 37 378; Pisciconsult Inc., 35 061; Pro Faune, 62 885; Protection Blindée de Québec Inc., 64 448; R.D.O. Inc., 219 998; Receveur général du Canada (Environnement), 82 041; Receveur général du Canada (Pêches et Océans), 58 373; Ressources Informatiques Quantum Ltée, 69 060; Roy, Bourassa et Associés Inc., 49 935; Sauger Groupe-Conseil Inc., 89 284; Sauvagiles Ltée, 38 000; SBCS Experts-Conseils Inc., 57 380; Sécurité Ultra Inc., 55 818; Service de Consultation et de Formation Optimus Inc., 35 154; Service des Données Asselin Inc., 73 027; Société de l'assurance automobile du Québec, 127 937; Société immobilière du Québec, 40 299; Sodexen Inc., 39 460; Somapro Ltée, 166 454; Techni-Carte Enr., 38 542; Traitex Inc, 52 398; UNIVERSITIES: Laval, 44 044, du Québec- École nationale d'administration publique, 47 359, du Québec à Montréal, 44 855, du Québec à Trois-Rivières, 147 632; Petty cash, 54 594.

ACCOUNTS UNDER $35 000: 5 586 123.

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5. Maintenance and Repairs: $3 605 600

Ateliers J.M.R. Inc., 44 538; Compagnie de Pavage d'Asphalte Beaver Ltée, 116 974; Construction TNT Inc., 54 170; Constructions Gaubourg Inc., 43 905; Bruno Dumontet, 35 565; Jobert Inc., 85 403; Ko-Rek Construction Ltée, 101 300; Menuiserie Poulin Ltée, 44 814; Société immobilière du Québec, 370 089; Usinages Egan Inc., 42 499.

ACCOUNTS UNDER $35 000: 2 666 343.

6. Rent: $11 490 982

Ailes de Charlevoix Inc., 61 979; Air Satellite Inc., 104 491; Brouillette et Lahaie Ltée, 57 807; Entreprises Jean Hallé Inc., 73 344; Entreprises Wilfrid Coté Inc., 35 008; Essor-Hélicoptères Inc., 60 413; Excavation Gérard Leclerc Inc., 42 890; Héli-Max Ltée, 207 442; Héli Plus Inc., 52 962; Hélicoptères Forestville Inc., 103 058; Hélicoptères Transit Ltée, 37 641; Location O.B. Pelletier Inc., 53 997; Revolving fund of the Service aérien gouvernemental, 477 216; Savin Canada Inc., 106 078; Société immobilière du Québec, 7 867 711; Sous-Poste Camionnage en Vrac Abitibi-Est Zone 6 Inc., 76 990; Sous-poste de courtage de Duplessis, 46 462; Xerox Canada Ltée, 136 071.

ACCOUNTS UNDER $35 000: 1 889 422.

7. Supplies and Materials: $11 838 189

A. Lambert International Inc., 69 975; Baribeau et Fils Inc., 74 440; Bois de Construction Sept-ÎLES, Cartier Ltée, 40 754; Camoplast Inc., 46 449; Canac-Marquis Grenier, 37 472; Centre Écologique du Lac St-Jean Inc., 150 000; Chemise Perfection (1978) Inc., 117 169; Compagnie Pétrolière Impériale Ltée, 431 847; Construction et Pavage Maskimo Ltée, 67 340; Copies de la Capitale Inc., 37 458; Enveloppe Innova, 56 882; Excavation Bonsecours Inc., 74 067; FUNDS: Supplies and furnishings fund, 377 139, Land and geographic information fund, 68 053, Les Publications du Québec fund, 58 020, Government documents reproduction fund, 181 175; Goodfellow Inc., 63 803; Groupe Pétrolier Olco Inc., 41 038; Houle Construction Inc., 46 942; Hydro-Québec, 1 045 958; Imprimerie Art Graphique Inc., 173 936; Industries Atlantic (Canada) Ltée, 96 519; Industries Prospec Inc., 38 949; Isofab Inc., 63 803; J.D. Lafontaine et Fils Inc., 38 094; Matériaux de Construction N.P.C. Ltée, 36 125; Matériaux F.P. Inc., 46 039; Nutribec Ltée, 52 457; Pétroles Irving Inc., 520 236; Pisciculture Charlebois, 46 990; Produits Pétro-Canada Inc., 445 600; Produits Shell Canada Ltée, 292 230; Sceaux de Sécurité Canada-Mayer Enr., 89 885; Sergaz Inc., 38 780; Sterling Sales Ltd., 43 197; Supérieur Propane Inc., 48 168; Tricots Caramy Ltée, 37 496; Ultramar Canada Inc., 384 214; Westburne Québec Inc., 37 714; Petty cash, 83 937.

ACCOUNTS UNDER $35 000: 6 137 839.

8. Machinery and Equipment: $6 168 423

Apple Canada Inc., 78 782; Boulevard Chevrolet Inc., 71 118; CENTRES: d'Affaires Crowntek Inc., 90 135, du Camion Beaudoin Inc., 41 924, de Communication Électronique Inc., 106 566; Comterm Inc., 41 627; Contenants Xatics Ltée, 252 394; Des Sources Dodge Chrysler Ltée, 41 066; Epson Canada Ltée, 246 003; Équipements Plan Nord Inc., 63 180; Fibres de Verre Crorak 1983 Inc., 38 697; Supplies and furnishings fund, 297 393; Fortier Auto Montréal Ltée, 83 569; Fournier Plymouth Chrysler Inc., 44 806; Général Motors du Canada Ltée, 1 124 890; Hewlett Packard Canada Ltée, 167 184; Hitachi Data Systems, 40 921; Informatique Mercier Inc., 40 950; Joliette Dodge Chrysler Ltée, 64 416; Lotek Engineering Inc., 48 559; Montel Inc., 117 942; Northwest Marine Technology Inc., 47 420; Ogivar Technologies Inc., 195 322; Olivetti Systèmes et Réseaux Canada Ltée, 64 524; Supérieur Propane Inc., 47 560; Sweet Électronique Inc., 534 558; Xerox Canada Ltée, 56 041.

ACCOUNTS UNDER $35 000: 2 120 876.

9. Land, Buildings and Engineering Works (Fixed Assets): $4 521 799

Boîte du pinceau d'Arlequin, 241 837; Clinique des Arbres Ltée, 37 645; CONSTRUCTIONS: Céré et Marenger Ltée, 61 940, Drumco Inc., 270 500, Jocelyn Diamond Inc., 180 094, LFG Inc., 690 089, M. Murray Inc., 48 425, Poudrier Inc., 169 271; Derco Construction Inc., 514 686; Entreprises Algontray Inc., 50 896; Entreprises Jacques Dufour et Fils Inc., 64 268; Expovision Inc., 54 416;

Jean-Charles Tremblay et Fils Inc., 138 364; Marcel Charest et Fils Inc., 362 010; Martin Mercier Inc., 148 500; Michel Brunet Construction Inc., 219 658; Montréal Démolition Inc., 180 241; Plomberie Brébeuf Inc., 188 177; Plomberie Ulric Paquet Inc., 122 599; Tremblay François, Pilon Denise et Coté René (notaire), 50 000; René Trudel, 55 000; Turcotte Inc., 67 922; 163733 Canada Inc., 79 500.

ACCOUNTS UNDER $35 000: 525 761.

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10. Transfer Payments: $70 545 654

.Government Enterprises and Agencies: $550 000

Société des établissements de plein air du Québec, 550 000.

.Recreational organizations: $14 255 774

Ateliers d'éducation populaire de Mercier, 24 882; Carrefour Communautaire de Rosemont l'Entre-Gens Inc., 31 379; CENTRES: Culturel et Sportif de l'Est Inc., 76 532, de Formation Laval Inc., 49 343, Landry 1980 Inc., 41 524, de Loisirs I.C. Ltée, 70 490, des Loisirs St-Sacrement Inc., 40 280, Récréatif St-François-d'Assise Inc., 30 000, Récréatif St-Jean-Baptiste de Drummondville Inc., 70 588; Conférence des organismes régionaux de loisirs du Québec, 105 734; CONSEILS DES LOISIRS: Abitibi-Témiscamingue, 224 604, de l'est du Québec, 214 764, de la Mauricie Inc., 173 759, région de Québec, 288 143; CONSEILS RÉGIONAUX DES LOISIRS: du Bas St-Laurent, 222 730, Centre du Québec Inc., 176 236, Côte-Nord Inc., 216 990, de l'Estrie Inc., 218 793, Lanaudière, 201 080, Laurentides Inc., 220 385, de l'Outaouais Inc., 186 533, du Québec et Chaudière-Appalaches, 276 497, Richelieu-Yamaska Inc., 176 319, de la Rive-Sud, 200 400, du Saguenay Lac St-Jean Inc., 227 306; Fédération québécoise des centres communautaires de loisir, 80 000; PATROS: de Charlesbourg Inc., 56 943, de Jonquière Inc., 53 561, de Lévis Inc., 57 687, le Prévost, 76 532, Roc-Amadour (1978) Inc., 76 532; Pavillon St-Arnaud Inc., 39 477; Regroupement des organismes nationaux de loisirs du Québec, 4 463 400; Service régional des loisirs du Sud-Ouest, 158 690; Société ressources loisirs de Pointe-aux-Trembles, 40 280; Y.M.C.A. de Montréal, 76 532; Y.M.C.A. de Québec, 50 350; Y.W.C.A. de Montréal, 25 175; Y.W.C.A. de Québec, 48 336.

ACCOUNTS UNDER $20 000: 5 186 988.

.Promotion of recreation for specific clienteles: $5 110 321

Association loisir personnes handicapées Saguenay Lac St-Jean Chibougamau Chapais, 59 270; Association québécoise de loisir pour personnes handicapées, 79 900; Association régionale pour loisir et promotion personnes handicapées de l'Estrie, 39 452; ASSOCIATIONS RÉGIONALES DES LOISIRS POUR HANDICAPÉS: de la Côte-Nord, 40 449, de l'est du Québec, 61 545, de l'Outaouais, 52 446, de Québec Inc., 92 070, région Lanaudière, 37 797, de Richelieu-Yamaska, 34 808, de la Rive-Sud de Montréal, 51 747; ASSOCIATIONS RÉGIONALES DE LOISIRS POUR PERSONNES HANDICAPÉES: de l'Abitibi-Témiscamingue, 60 606, Centre Québec Inc., 53 017, de l'Ile-Jésus, 35 794, de l'Île de Montréal, 124 250, des Laurentides, 39 204, de la Mauricie, 53 909, du Sud-Ouest, 51 842; Conseil régional des loisirs du Bas St-Laurent, 38 000; Créations Etc., 75 000; Mouvement québécois des chantiers, 695 600; Oxy-Jeunes Inc., 100 000; Productions Québécoises Pro-Art Inc. et l'Estival Juniart Inc., 50 000; Jeunes volontaires (diverses personnes), 2 549 033.

ACCOUNTS UNDER $20 000: 634 582.

.Promotion of socio-cultural recreation and outdoor activities: $9 742 582

Alliance des Chorales du Québec Inc., 70 415; ASSOCIATIONS: des Camps du Québec Inc., 107 556, des cinémas parallèles du Québec, 56 000, de la défense et intérêts des handicapés physiques mentaux de Mont-Laurier, 40 070, du District de Bedford pour les Déficients Mentaux Inc., 26 780, des groupes d'astronomes amateurs, 23 600, pour le jeune cinéma québécois, 30 825, de la jeunesse rurale du Québec, 53 200, des Jeunes Travailleurs et Travailleuses de Montréal Inc., 20 787, Nationale des Télespectateurs Inc., 25 200; ASSOCIATIONS QUÉBÉCOISES: des groupes d'ornithologues, 57 920, des loisirs folkloriques, 70 500, du théatre amateur (AQTA), 70 700, pour le tourisme équestre et l'équitation de loisir, 37 229; Auberge de jeunesse de Gaspé, 26 350; Auberge de Jeunesse du St-Laurent Inc., 63 150; BASES DE PLEIN AIR: la Cabouse Inc., 28 180, Ditton, 43 800, Jean-Jeune, 56 330, Jouvence Inc., 50 704, du Lac Pohénégamook Inc., 52 716, le Petit Bonheur Inc., 39 911; CAMPS: Carowanis Inc., 45 510, École Trois-Saumons Inc., 38 950, Familial Bleu et Blanc Inc., 43 599, Familial et Communautaire le Nordet Inc., 34 257, Familial St-Urbain, 97 477, Gatineau Inc., 68 580, Notre-Dame de la Joie de Nicolet, 39 520, Quatre Saisons Inc., 21 445, Richelieu St-Clément Inc., 24 170, Richelieu de St-Hyacinthe Inc., 27 315, de Rivière Ouelle Inc., 34 860, St-Donat, 66 000, St-François de Black Lake, 25 765, de santé Bruchesi, 85 440, Vacances Familiales de Valleyfield Inc., 27 572; Centre International de Séjour de Québec Inc., 29 500; Centre des Loisirs St-Sacrement Inc., 36 110; Centre Vacances Nature de Lac Bouchette Inc., 25 535; CENTRES DE PLEIN AIR: l'Estacade, 20 725, Kennebec, 30 390, du lac Flavrian, 25 410, Lasallien Inc., 32 910, La Vigie Inc., 29 593, Marie Paule Inc., 27 449; Cercle de l'Amitié N.D.L. (Vanier) Inc., 20 000; Cercle des Jeunes Naturalistes de l'Est du Québec Inc., 24 225; Cercle des jeunes naturalistes, 68 810; Cité des Loisirs Inc., 24 840; Club des Familles de Demain Inc., 32 965; Clubs 4-H du Québec Inc., 65 900; Colonie les Bosquets Albert Hudon Inc., 41 772; Colonie de vacances des grèves, 70 990; Colonie de Vacances Mariste du Lac Morgan Inc., 23 330; Comité des fêtes nationales de la St-Jean, 75 000; CONSEILS DE L'ÂGE D'OR: Région Centre du Québec Inc., 29 357, région de Lanaudière, 21 766, région des Laurentides, 28 437, région de Laval, 31 093, région de la Mauricie, 31 952, région Montréal Bourasssa, 30 675, région Montréal Concordia, 30 675, région Montréal Lac St-Louis, 30 675, région de l'Outaouais, 28 437, région Saguenay Lac St-Jean, 30 222; Conseil de développement du loisir scientifique, 144 082; CONSEILS DES LOISIRS SCIENTIFIQUES: de l'Abitibi-Témiscamingue, 29 874, de l'Est du Québec, 29 938, de l'Estrie, 23 909, de la Mauricie, 26 818, de l'Outaouais, 27 394, région de Montréal, 44 550, de Québec, 41 776; CONSEILS RÉGIONAUX DE L'ÂGE D'OR: Côte-Nord Inc., 22 047, de l'Estrie Inc., 31 093, Richelieu-Yamaska Inc., 31 952, de la rive-sud métropolitaine, 21 766; Copains du Camping et des Sports Familiaux de St-Hubert Inc., 63 082; Corporation d'administration de l'oasis Notre-Dame, 26 020; Corporation Cité-Joie Inc., 79 740; Corporation de l'Étincelle, 45 549; Docom Inc., 46 914; Domaine du Beau Séjour Inc., 22 500; Domaine de la Fraternité des Chevaliers de Colomb du Québec Inc., 31 570; Enjeu et Environnement Jeunesse Inc., 55 500; FÉDÉRATIONS: de l'Âge d'Or du Québec, 123 426, des agricotours du Québec, 58 152, des associations musicales du Québec, 79 000, des guides catholiques de la région guides et scouts des Laurentides, 23 338, des harmonies du Québec, 78 000, des loisirs-danse du Québec, 39 240, de moto-tourisme du Québec, 28 331, des sociétés d'histoire du Québec, 54 603, des sociétés d'horticulture et d'écologie du Québec, 31 875; FÉDÉRATIONS DES CLUBS DE L'ÂGE D'OR: de l'Abitibi-Témiscamingue, 38 000, de l'Est du Québec, 32 810, de la région de Québec, 65 126, du Sud-Ouest du Québec, 27 915; FÉDÉRATIONS QUÉBÉCOISES: des activités subaquatiques, 83 500, de Camping et de Caravaning Inc., 39 862, du Canot-Camping Inc., 82 550, des échecs, 56 550, du guidisme et du scoutisme, 171 895, des jeux récréatifs, 80 300, du loisir littéraire, 28 139, du loisir photographique, 27 029, de la marche, 32 818, de la montagne, 80 139, de philatélie, 27 797; Initiatives de Plein Air Davignon Inc., 60 882; Institut de formation et d'aide communautaire à l'enfant et à la famille, 31 050; Jeunes Aubergistes Inc., 36 434; Jeunesse ouvrière chrétienne nationale du Québec, 58 200; Loisirs Scientifiques Nord-Côtier Inc., 21 006; Mouvement pour l'Agriculture Biologique au Québec Inc., 31 837; Mouvement national des Québécois, 790 000; Mouvement québécois des camps familiaux, 95 415; Nicabau Inc., 34 070; Parc du Mont-Comi Inc., 20 470; Patro Roc-Amadour (1978) Inc., 27 550; Plein air quatre saisons, 29 960; Radio Amateur du Québec Inc., 70 340; Regroupement pour le tourisme jeunesse au Québec, 180 706; Rendez-Vous Familial Pointe St-Charles Inc., 24 234; Réseau Plein Air Inc., 34 346; Scouts et Guides de Montréal, 34 020; Scouts et Guides de la région Est du Québec, 23 050; Scouts et Guides de la Région de Québec Inc., 30 415; Services Communautaires Catholiques Inc., 141 622; SOCIETIES: des festivals populaires du Québec, 48 500, Grand Village Inc., 31 470, nationale des québécois et des québécoises de la capitale, 45 000, nationale des québécois et des québécoises de l'Outaouais, 30 000, pour les enfants handicapés du Québec, 103 710, québécoise de spéléologie, 82 172; Vacances Familles Inc., 27 500; Vélo Québec, 80 934; Villa Notre-Dame de Fatima, 41 610; Villages Étudiants Inc., 30 860.

ACCOUNTS UNDER $20 000: 2 477 624.

.Promotion of sports activities: $14 676 339

ASSOCIATIONS QUÉBÉCOISES: d'Aviron Inc., 20 986, de canoë-kayak de vitesse, 79 569, de judo kodokan, 171 040, des sports en fauteuil roulant, 20 800; ASSOCIATIONS RÉGIONALES DU SPORT ÉTUDIANT: de l'Abitibi-Témiscamingue, 55 501, des Cantons de l'Est Inc., 79 998, de la Côte-Nord, 50 692, de l'Est du Québec, 70 500, de l'Île de Montréal, 194 453, Laurentides-Lanaudière, 65 106, de Laval, 44 865, de la Mauricie, 52 124, de l'Outaouais, 53 466, de Québec, 97 998, du Richelieu, 69 924, du Saguenay Lac St-Jean, 57 173; CEGEP St-Jean sur Richelieu, 37 000; CENTRES HOSPITALIERS: Honoré Mercier Inc., 45 830, Rouyn-Noranda, 47 000, Ste-Marie, 45 200, universitaire de Sherbrooke, 45 200, de l'université Laval, 41 400, de Valleyfield, 45 826, de Verdun, 43 900; CENTRES HOSPITALIERS RÉGIONAUX: Baie-Comeau, 23 200, de la Beauce, 23 200, du Grand-Portage, 46 400, de Lanaudière, 45 200, de la Mauricie, 165 200, de l'Outaouais, 23 200, de Rimouski, 23 800; Chambly 90 Inc., 21 123; Cité de la santé de Laval, 40 700; Classique Internationale de Canots de la Mauricie Inc., 20 000; CLUBS: Aquatique Camo Montréal Inc., 20 000, d'Auto-Neige Ook-Pik de Sept-Îles Inc., 21 958, d'Auto-Neige St-Michel, 21 008, d'Auto-Neige le Sapin d'Or Inc., 28 310, de Handball Olympique Spectrum Inc., 21 000, de Hand-ball Champlain, 23 000, de Moto-Neige de Labelle Inc., 20 936, de Moto-Neige St-Donat Inc., 21 584, Multi-Sports International de Montréal, 26 000, Sportif les Belles Pistes Inc., 20 763, Sportif Celtique de Montréal Inc., 59 000, Sportif les Coureurs des Neiges Inc., 21 498, des Sports de St-Raymond Inc., 22 477, de Volleyball l'Essor de l'Université Laval Inc., 20 000; Comité Organisateur des Jeux du Québec Régionaux de Bourassa(1979) Inc., 49 095; Comité Organisateur des Jeux du Québec Régionaux du Lac St-Louis Inc., 45 275; Comité Organisateur des Jeux du Québec Régionaux de Laval Inc., 51 835; Regional school board Chambly, 21 355; Commission Sportive de Montréal-Concordia Inc., 51 592; Conseil des loisirs Abitibi-Témiscamingue, 42 488; Conseil des loisirs de l'Est du Québec, 26 854; Conseil des loisirs région de Québec, 21 689; CONSEILS RÉGIONAUX DES LOISIRS: du Bas St-Laurent, 26 854, du Centre du Québec Inc., 31 215, Côte-Nord Inc., 54 800, du Québec et Chaudière-Appalaches, 21 690; Corporation Sports-Québec, 652 500; FÉDÉRATIONS: d'athlétisme du Québec, 237 084, Auto Québec Inc., 95 162, de la Balle Molle du Québec Inc., 101 542, de baseball amateur du Québec, 192 468, de basketball du Québec, 178 544, des Clubs de Motoneigistes du Québec Inc., 75 018, de crosse du Québec, 84 386, équestre du Québec, 131 355, d'Escrime du Québec Inc., 161 289, de football amateur du Québec, 65 113, de gymnastique du Québec, 216 778, d'haltérophilie du Québec, 149 585, de hockey sur gazon du Québec, 83 084, de Lutte Olympique du Québec Inc., 78 489, de nage synchronisée du Québec, 98 330, de natation du Québec, 262 307, de netball amateur du Québec, 25 949, de patinage artistique du Québec, 148 312, de patinage de vitesse du Québec, 177 293, de pétanque du Québec, 65 732, de plongeon amateur du Québec, 96 007, provinciale des clubs de ballon sur glace, 23 852, sportive de ringuette du Québec, 152 161, des sports à quatre murs du Québec, 103 649, de tennis de table du Québec, 147 940, de Tir à l'Arc du Québec Inc., 140 728, de voile du Québec, 133 079, de volleyball du Québec, 236 332, de water-polo du Québec, 119 853; FÉDÉRATIONS QUÉBÉCOISES: de Badminton Inc., 172 339, de boxe olympique, 132 617, de canoë-kayak d'eau vive, 30 912, du curling, 81 240, de handball olympique, 147 571, de hockey sur glace, 395 424, de Karaté Inc., 64 469, de ski, 443 439, de ski nautique, 80 306, de soccer football, 192 009, de sport étudiant, 563 800, de sports cyclistes, 158 912, de tennis, 194 862, de tir, 101 918; Great Whale River Community Association, 30 000; HÔPITAUX: Charles Lemoyne, 95 200, de Chicoutimi Inc., 23 200, de l'Enfant-Jésus, 23 200, général du Lakeshore, 40 700, général de Montréal, 40 700, du Haut Richelieu, 23 200, Maisonneuve-Rosemont, 43 900, du Sacré-Coeur de Montréal, 40 700, Ste-Croix, 45 200, Ste-Justine, 40 700, St-Luc, 43 900, du St-Sacrement, 20 000; HÔTEL-DIEU: de Gaspé, 23 200, de Lévis, 24 000, de Montmagny, 23 200, de Roberval, 23 200, de St-Jérôme, 23 200; Laval town, 200 000; Ligues de développement de baseball Québec, 53 000; Maski-Courons Inc., 20 000; Massawipi Valley Snowmobile Club Inc., 20 720; Physiothérapie du Sport du Québec Inc., 65 000; Pointe-Claire town, 30 000; Regroupement des associations québécoises de dix-quilles, 21 148; Shawinigan town, 202 000; Sports internationaux de Québec, 60 000; University de Sherbrooke, 29 000.

ACCOUNTS UNDER $20 000: 3 394 482.

.Support for recreational facilities: $10 174 115

Association de Chasse et Pêche de Kamouraska Inc., 62 500; Bande indienne des Montagnais du Lac St-Jean, 79 796; Camp Musical St-Alexandre Inc., 85 716; Camp Notre-Dame de la Joie de Nicolet, 74 636; CENTRES: Communautaire et Sportif St-Jean de Dieu Inc., 283 300, des Loisirs St-Sacrement Inc., 24 295, nautique de l'Istorlet, 25 000, de Plein Air Familial de Gaspé Inc., 100 000, de Plein Air Montagnais du Lac Témiscouata Inc., 75 000, plein air de St-Mathieu, 39 000, récréo-touristique Mont lac Vert, 70 660, Touristique Tête du Lac Pohénégamook Inc., 21 750;

Cercle d'amitié de l'âge d'or de Drummondville-Sud, 30 135; Chevaliers de Colomb du conseil de Trois-Rivières, 23 321; CLUBS: de l'âge d'or de Bonaventure, 57 000, de l'âge d'or de Ste-Catherine de Sienne de Trois-Rivières Ouest, 36 000, de l'âge d'or de St-Jean de la Croix de Dolbeau, 25 000, de Curling Roberval Inc., 35 000, de la ferme Ste-Thérèse, 26 395, de golf coopératif de lac Etchemin, 148 521, Richelieu Notre-Dame du Lac, 63 060, Saguenay d'Arvida (section golf et curling) Inc., 26 000, de Ski Plessis Inc., 71 548; Communauté Hellénique de Montréal, 22 607; Concept Éco-Plein Air le Baluchon Inc., 362 000; CORPORATIONS: d'aménagement et de développement du massif du sud, 125 000, centre alpin Mont Edouard-Bas Saguenay, 448 953, Cité-Joie Inc., 29 085, de développement de les Capucins, 126 000, de développement portuaire de l'anse Étang du nord, 258 000, de développement socio-économique de Fatima, 185 000, des Loisirs de Ste-Marie Inc., 306 720, de l'Observatoire du Témiscouata Inc., 104 475, du Parc des Loisirs et des Sports de Plein Air du Mont-Vidéo Inc., 108 000, des parcs de St-Bruno, 25 000, pour le développement de l'Île St-Quentin, 28 737, pour la mise en valeur du lac St-Pierre, 245 031, de relance économique de Port-Daniel, 148 500, des Sports d'Hiver K.R.T. Inc., 75 000, sports Québec, 30 000; Gestion des Centres Récréatifs de Lauzon Inc., 128 400; Loisirs de Palmarolle Inc., 29 070; Loisirs St-Mathieu du Parc, 25 000; O.T.J. St-Paulin Inc., 22 014; PARCS: des Chutes de Ste-Ursule Inc., 146 250, Marie-Victorin Inc., 72 238, du Mont-Comi Inc., 281 100, de la Rivière Batiscan Inc., 99 051; Pavillon St-Arnaud Inc., 60 541; les Portageurs Inc., 70 000; Rendez-Vous Familial Pointe St-Charles Inc., 90 000; SOCIETIES: de développement du loisir et du sport du Québec, 400 000, d'interprétation du milieu marin de la haute Côte-Nord, 469 150, touristique du Fjord, 114 000, Zoologique de Granby Inc., 900 000, Zoologique des Pays d'en Haut Inc., 21 728, Zoologique de St-Félicien Inc., 900 000; STATIONS: de Ski des Bois Francs Inc., 175 393, de Ski Grande Coulée Inc., 815 000, Touristique du Massif du Sud Inc., 270 000, Touristique du Mont Adstock Inc., 180 000.

ACCOUNTS UNDER $20 000: 793 439.

.Support for municipal recreational facilities: $8 178 200

METROPOLITAN MONTRÉAL: Baie d'Urfé, 3 284, Dollard des Ormeaux, 20 000, Kirkland, 7 000, Montréal, 140 000, Montréal-Nord, 34 949, Pierrefonds, 8 884, Pointe-Claire, 4 011, St-Laurent, 25 556, St-Léonard, 22 725;

METROPOLITAN QUÉBEC: Ancienne-Lorette, 5 446; St-Augustin-de-Desmaures, 5 081, Val-Bélair, 10 000;

VARIOUS ELECTORAL DISTRICTS: Abitibi-Est, 75 487; Argenteuil, 124 545, Beauce-Sud, 19 161, Beauharnois-Huntingdon, 19 375, Bellechasse, 10 000, Berthier, 5 100, Bonaventure, 350 000, Brome-Missisquoi, 18 078, Chambly, 10 664, Champlain, 297 977, Chapleau, 32 431, Charlevoix, 11 078, Châteauguay, 7 605, Chauveau, 119 400, Deux-Montagnes, 20 380, Dubuc, 192 987, Duplessis, 602 750, Frontenac, 6 400, Gaspé, 10 270, Gatineau, 11 000, Groulx, 18 859, Iberville, 10 541, Îles de la Madeleine, 592 700, Joliette, 12 648, Kamouraska-Témiscouata, 113 999, Lapinière, 10 056, Labelle, 32 425, Lac St-Jean, 68 000, L'Assomption, 17 504, Laviolette, 312 315, Lévis, 6 000, Maskinongé, 68 782, Masson, 9 072, Matane, 305 580, Matapédia, 145 340, Mégantic-Compton, 16 219, Montmagny-l'Islet, 16 147, Montmorency, 5 968, Nicolet-Yamaska, 5 516, Orford, 12 200, Papineau, 200 674, Pontiac, 1 758, Portneuf, 5 402, Prévost, 35 494, Richelieu, 255 717, Richmond, 21 084, Rimouski, 15 685, Rivière-du-Loup, 597 833, Roberval, 17 425, Rouyn-Noranda-Témiscamingue, 8 247, Saguenay, 22 302, St-François, 25 000, St-Hyacinthe, 11 324, St-Jean, 96 169, St-Maurice, 278 160, Salaberry-Soulanges, 20 576, Shefford, 7 331, Sherbrooke, 14 433, Taillon, 2 408 622, Terrebonne, 7 162, Trois-Rivières, 13 399, Ungava, 64 168, Vachon, 18 799, Vaudreuil, 19 941.

.Support for the management of wildlife resources: $6 992 134

Administration régionale de Kativik, 2 781 993; Roland Arsenault, 40 372; ASSOCIATIONS: Castillons Inc., 44 764, de Chasse et Pêche de Forestville Inc., 48 289, de chasse et pêche du Rocher, 30 095, des Chasseurs et Pêcheurs de Matane Inc., 72 000, Épervier de la Tuque Inc., 32 278, Nature Inc., 20 000, des pêcheurs sportifs de la Bonaventure, 53 376, des protecteurs de la faune de Port-Daniel, 36 000, de Protection de la Rivière Moisie Inc., 27 022, Provinciale des Trappeurs Indépendants Inc., 57 766, de la Réserve Pontiac Inc., 40 666, de la Rivière Ste-Marguerite Inc., 54 647, Sportive Mars-Moulin Inc., 20 722, Sportive Onatchiway-Est Inc., 27 234, des trappeurs Cris, 124 800; Bande indienne de Restigouche, 469 600;

Bande des Micmacs de Gesgapegiag, 120 000; Bande Naskapi du Québec, 129 194; Comité conjoint de chasse, de pêche et de piégeage, 78 400; Corporation d'exploitation des ressources fauniques vallée de la Matapédia, 45 615; Corporation de Restauration de la Jacques-Cartier Inc., 63 000; Fapel Faune Inc., 65 716; Faune Pohénégamook Inc., 217 824; FÉDÉRATIONS: de la conservation de la faune du Bas St-Laurent, 29 260, des Pourvoyeurs en Chasse et Pêche du Québec Inc., 55 766, québécoise de la faune, 55 766, québécoise des gestionnaires de zones d'exploitation controlée, 57 766, Québécoise pour le Saumon Atlantique (F.Q.S.A.) Inc., 65 716; Fondation de la faune du Québec, 170 000; Institut de la fourrure du Canada, 46 580; Lucien Lebel, 113 204; André Maloney, 33 971; Guy Maloney, 35 723; Jean-Paul Méthot, 40 170; Augustin Quessy, 41 315; André Rail, 46 031; Philippe Rail, 42 056; SACERF de la Lièvre Inc., 20 000; SACERF Macousine Inc., 29 055; SACERF des Passes Inc., 37 494; Saukeb Inc., 105 000; Nazaire Jr. Savard, 77 361; SOCIETIES: d'Aménagement, d'Exploitation des Ressources Récréatives et Touristiques de Baie-Trinité Inc., 53 683, de Gestion des Rivières York et Darmouth Inc., 111 213, de Gestion du Saumon de la Rivière Cascapédia Inc., 29 000, Linnéenne du Québec Inc., 70 716; Marcel Thériault, 30 400; Denis Tremblay, 36 329; Anne-Marie Tremblay, 21 709; Union Québécoise pour la Conservation de la Nature Inc., 55 766; Jean-Guy Vigneault, 25 751; Jean-Roch Vigneault, 24 808; Sylvie Vigneault, 33 702.

ACCOUNTS UNDER $20 000: 695 450.

.Other: $866 189

Conseil canadien des ministres des ressources et de l'environnement, 20 647; Percé town, 120 000.

ACCOUNTS UNDER $20 000: 725 542.

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11. Other Expenditures: $190 977

ACCOUNTS UNDER $35 000: 190 977.

MAIN-D'OEUVRE, SÉCURITÉ DU REVENU ET FORMATION PROFESSIONNELLE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Other		
Other technicians	229	201
	229	201
Miscellaneous Revenue		
Sale of goods and services		
Last resort aid - QPP	7 367	7 476
Last resort aid - alimony	12 860 (1)	4 708
Recovery from third parties - Commission des Affaires sociales	1 570	11
Miscellaneous	29	47
	21 826	12 242
Interest		
Recovery of last resort aid	10 109	6 807
Recovery		
Prior years' expenditures	1 297	974
Prior years' subsidies	88	167
Last resort aid	32 970	31 114
Voluntary contributions	160	15
Miscellaneous	(1)	45
	34 514	32 315
	66 449	51 364
Total Own-source Revenue	66 678	51 565

(1) The increase results mainly from the recording of all relevant collectible accounts.

MAIN-D'OEUVRE, SÉCURITÉ DU REVENU ET FORMATION PROFESSIONNELLE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Government of Canada Transfers		
Other programs		
Vocational training and job adaptation	(1)	256
Adult vocational training	154 238 (2)	131 760
Development - management information system	350	500
Job perspectives for welfare recipients	692	(45)
Program evaluation - Fitness for work of welfare recipients	51	78
Job planning	1 855	1 924
Total Government of Canada Transfers	157 185	134 473
Total Revenue	223 863	186 038

(2) The increased Government of Canada transfers result mainly from relevant expenditures by the Ministère de la Main-d'oeuvre, de la Sécurité du revenu et de la Formation professionnelle as well as by the Ministère de l'Éducation.

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY

Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-20

MANAGEMENT AND CLIENTELE SERVICES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	5 190	1	4 007	3 001	145	320	108
Statutory (1)	10		10			10	
2. Planning and Programs	18 978	2	17 992	14 551	1 397	702	335
3. Informational Resources	27 459		22 250	8 394	2 144	2 197	2 255
4. Travail-Québec Network	121 755	43	120 668	82 308	22 742	3 363	2 917
Statutory (2)	5		5				5
5. Administration of Income Security Programs by the Ville de Montréal	45 132		45 132				45 132
6. Administrative Support	46 588	1	44 430	10 515	2 411	8 498	486
TOTAL	265 117	47	254 494	118 769	28 839	15 090	51 238

(1) Executive Power Act, R.S.Q., c. E-18.
(2) Financial Administration Act, R.S.Q., c. A-6.

PROGRAM 2
Summary: page 1-20

DELEGATED ADMINISTRATION OF INCOME SECURITY PROGRAMS

1. Administration of the Act respecting family assistance allowances	7 857		7 857				7 857
2. Administration of Supplemental Pension Plans	2 424		2 423				2 423
3. Administration of Health Assistance	6 028		6 026				6 026
TOTAL	16 309		16 306				16 306

PROGRAM 3
Summary: page 1-20

ADMINISTRATION AND MANAGEMENT OF THE COMMISSION DES AFFAIRES SOCIALES (*)

TOTAL	8 604	1	8 587	3 843	582	409	336

(*) As of January 1, 1991 the Commission des affaires sociales began operating as a mandatary agency of the Government, pursuant to the Act amending the Act respecting the Commission des affaires sociales (S.Q., 1990, c. 68).

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs and the administration of income security programs by the Ville de Montréal within its boundaries, and to promote the acquisition of the knowledge necessary to implement them.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
8	19	62	30	1					29			284
99	47	300	78						178			305
1 700	2 897	676	168	280					1 539			
117	660	2 239	316	2 169					583			3 254
1 032	20 600	565	87	26					210			
2 956	24 223	3 842	679	2 476					2 539			3 843

The objective of this program is to provide certain bodies which administer income security programs with the amounts necessary for this administration.

The objective of this program is to provide the Commission des affaires sociales with the resources and services required to hear any application, petition or appeal under its jurisdiction.

22	826	85	14	1					121			2 348

(in thousands of dollars)

PROGRAM 4
Summary: page 1-20

INCOME SECURITY

	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Positive Action for Work and Employment	1 708 212	4	1 696 810				
2. Financial Support	501 054		497 391				
3. Health Assistance	176 870		176 869				
4. Assistance to Parents for their Work Income	20 900		20 694				
TOTAL	2 407 036	4	2 391 764				

PROGRAM 5
Summary: page 1-20

MATERNITY ALLOWANCES

TOTAL	18 200		18 086				

PROGRAM 6
Summary: page 1-20

INCOME SECURITY FOR CREE HUNTERS AND TRAPPERS

TOTAL	11 556		10 955				

The objective of this program is to ensure all households an income based on the difference between their resources and their basic needs and to protect their health by paying the cost of drugs, medical apparatus, as well as dental and optometric services; its objective is also to pay low-income workers with one or more dependent children a supplement based on their employment income.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												1 696 810
				1 052								496 339
												176 869
												20 694
				1 052								2 390 712

The objective of this program is to provide financial assistance to working women entitled to maternity leave.

												18 086

The objective of this program is to provide the Office de la sécurité du revenu des chasseurs et piégeurs cris with the amounts required for guaranteeing an income to Cree hunters and trappers engaged in traditional activities.

												10 955

(in thousands of dollars)

PROGRAM 7
Summary: page 1-14

MANPOWER ADAPTATION AND OCCUPATIONAL TRAINING

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operation of Vocational Training Commissions	29 690		29 690				
2. Occupational Training Activities	126 350		122 029				
3. Concertation, Protection and Reclassification	19 751		15 979		152	13	298
Statutory (3)	118						
TOTAL	175 909		167 698		152	13	298

(3) Act respecting the ville de Schefferville, S.Q., 1986, c. 51.

PROGRAM 8
Summary: page 1-14

JOB DEVELOPMENT AND LABOUR MARKET INTEGRATION

1. Job Development and Labour Market Integration	25 556		21 152				
2. Provision to increase any appropriation, with the approval of the Conseil du trésor, for carrying out projects to promote employability and employment (*)	572						
3. External Manpower Services	13 009		12 860				
TOTAL	39 137		34 012				

(*) The balance of appropriations transferred from this provision may be returned into it and be reutilized under conditions determined by the Conseil du trésor.

TOTAL FOR THE PROGRAMS

Voted	2 941 735	52	2 901 887	122 612	29 573	15 502	68 173
Statutory	133		15			10	5
	2 941 868	52	2 901 902	122 612	29 573	15 512	68 178

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	152 185	119 866

The objective of this program is to promote manpower adaptation and the development of occupational training, to make it easier for this group to obtain and keep jobs; its objective is also to protect workers from economic and technological change by facilitating reclassification.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												29 690
												122 029
												15 516
												167 235

The objective of this program is to promote projects likely to enhance employabiliy and integration into the labour market.

												21 152
												12 860
												34 012

2 978	25 049	3 927	693	3 529					2 660			2 627 191
2 978	25 049	3 927	693	3 529					2 660			2 627 191

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	2 660	2 627 191

MAIN-D'OEUVRE, SÉCURITÉ DU REVENU ET FORMATION PROFESSIONNELLE
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropriations	Expenditures	
		1991	1990
Business Firms			
Assistance to young promoters			437
Programs to promote employment	25 460	21 056	9 269
Vocational training programs	11 365	9 512	10 766
Ambulance services - Income security	6 333	6 333	6 480
Non-Profit Organizations			
Subsidies to manpower reclassification committees	3 254	3 106	2 630
Subsidies to Native organizations for the development of human resources	572	453	400
Operation of manpower vocational training commissions	29 690	29 690	30 233
Manpower vocational training	114 985	112 517	90 439
Programs to promote employment	16 013	15 661	15 358
Other	1 337	685	640
Individuals			
Positive action for work and employment - Income security	1 618 620	1 607 298	2 125 183
Financial support - Income security	499 934	496 339	
Assistance to parents for their work income	20 900	20 694	18 784
Employment allowances - Income security	78 243	78 243	53 940
Maternity allowances	18 200	18 086	10 700
Allowances for drugs, orthopedic appliances and prostheses	141 654	141 653	124 650
Integration program for elder workers (PATA)	15 851	12 410	5 437
Income security for Cree hunters and trappers	10 752	10 275	12 499
Dental and optometric care	35 216	35 216	31 809
Government Enterprises and Agencies			
Commission des affaires sociales	2 365	2 348	
Corporation d'urgences-santé de la région de Montréal Métropolitain (Ambulance services) - Income security	4 936	4 936	4 620
Office de la sécurité du revenu des chasseurs et piégeurs cris (administrative expenses)	804	680	625
Provision to increase, with Conseil du trésor approval, any appropriation for projects promoting employability and employment	572		
Total	2 657 056	2 627 191	2 554 899

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1. **Wages, Salaries and Allowances:**	$122 611 788
2. **Other Remuneration:**	29 573 328
	$152 185 116

Including $8 213 550 for 125 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la Sécurité du travail, 546 612.

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3. Transport and Communication Services: $15 511 243

Bowne de Montréal, 48 692; Canadian Airlines International Ltd., 51 106; Consultour Club Voyages, 68 916; Communication services fund, 573 744; Telecommunications services fund, 6 860 818; Gervais Gagnon Frenette & Associés, 68 901; Groupe Morrow Inc., 255 181; Imprimerie Canada Inc., 76 275; Inter-Voyage Inc., 215 267; Litho-Acmé Inc., 38 675; Mono-Lino Inc., 51 834; Société Canadienne des Postes, 1 839 566; Taxi Co-op Québec 525-5191, 52 820.

ACCOUNTS UNDER $35 000: 5 309 448.

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4. Professional, Administrative and Other Services: $68 177 411

Administration of Family Allowances: Régie des rentes du Québec, 7 857 251; Administration of Supplemental Pension Plans: Régie des rentes du Québec, 2 423 104; Administration of Income Security Programs by the Ville de Montréal: Ville de Montréal, 44 914 290; Administration of Health Insurance: Régie de l'assurance-maladie du Québec, 6 224 954; Assurance-vie Desjardins, 105 603; Jocelyne Beaudet, 59 838; Gilles Bédard, 35 419; Blondeau & Compagnie, 49 632; Bureau de crédit de Montréal, 93 279; Centre François Charron, 68 321; Ecole Nationale d'Administration Publique (ENAP), 38 400; Fédération des Caisses Populaires Desjardins dé Québec, 41 839; Benoît Fleury, 50 347; Computer services fund, 235 729; Jean-Marc Gauthier, 35 157; Groupe C.G.I.Inc., 258 522; Groupe DMR Inc., 897 453; Guévremont Gilles, 36 396; Industrielle-Alliance Cie, 60 713; Investigation et Sécurité Québec-Métro, 79 443; Fritz H. Jaeger, 77 490; Jean-Paul Larouche, 44 414; LGS Conseillers en informatiques Inc., 98 525; Multi-Hexa Inc., 37 181; Mutuelle SSQ, 89 692; Constant Papageorges, 64 466; Maryse Paquette, 38 169; Julie Pelletier, 49 462; Perform Inc., 38 179; Paul Pineault, 84 046; SHL Systemhouse Inc., 121 350; Société Conseil Lambda Inc., 146 278; Société Internationale du Programme de Diminution des Tensions Inc., 181 738; Société Québécoise d'Information Juridique (SOQUIJ), 115 066; Synertech Inc., 189 299; Petty cash, 276 179.

ACCOUNTS UNDER $35 000: 2 960 187.

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5. Maintenance and Repairs: $2 979 056

Computer Associates Canada Ltd., 136 487; Comterm Inc., 80 823; Corporation Location Pacifique Nationale, 71 726; Office machines maintenance and repair fund, 114 959; I.B.M. Canada Ltée, 335 854; Legent Corporation, 44 838; Richard Besner & Associés Ltée, 125 529; SAS Institute (Canada) Inc., 35 359; Services Techniques Bell Inc., 149 426; Société immobilière du Québec, 1 234 676; Storagetek Canada Inc., 236 737.

ACCOUNTS UNDER $35 000: 412 642.

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6. Rent: $25 048 682

Computer hardware and software fund, 2 354 554; I.B.M. Canada Ltée, 508 904; Savin Canada Inc., 224 389; Société immobilière du Québec, 21 238 714; Xerox Canada Ltée, 372 166.

ACCOUNTS UNDER $35 000: 349 955.

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7. Supplies and Materials: $3 927 663

Anixter Canada Inc., 202 095; Carbones & Rubans Dunn (1980) Ltée, 57 902; Crain Drummond Inc., 45 908; Enveloppe Innova, 399 434; Supplies and furnishings fund, 744 147; Government documents reproduction fund, 537 918; FORMULES D'AFFAIRES: Etoile Ltée, 243 419, Lancaster Inc., 75 468; Imprimerie Southam Ltée, 213 908; Les Publications du Québec fund, 40 866; Storagetek Canada Inc., 70 459; Tenex Data Corporation, 233 563.

ACCOUNTS UNDER $35 000: 1 062 576.

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8. Machinery and Equipment: $3 352 709

Compuware Corporation Canada, 41 400; Comterm Inc., 180 622; Corporation de location Pacifique Nationale, 366 748; Crédit-Bail Banque Laurentienne Inc., 122 402; Datafile Wright-Line, 42 080; Supplies and furnishings fund, 355 204; Hewlett Packard Canada Ltée, 58 391; Hitachi Systèmes Informatiques, 42 407; I.B.M. Canada Ltée, 192 814; Index Technology Corporation, 57 711; Olivetti Systèmes et Réseaux Canada Ltée, 917 303; Performance Systems Inc., 79 375; QMS Canada Inc., 56 607; Services Techniques Bell Inc., 128 524; Storagetek Canada Inc., 89 053; Telvibec Inc., 81 208.

ACCOUNTS UNDER $35 000: 540 860.

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10. Transfer Payments: $2 627 190 885

.Positive action for work and employment - income security: $1 607 296 926

Various individuals, 1 607 296 926.

.Subsidies to manpower reclassification committees: $3 107 003

COMITÉS D'ADAPTATION DE LA MAIN D'OEUVRE: Aérospatial CAMAQ, 100 000, I.M.M.I., 25 000, Industrie Verre Plat, 43 256, MIL Tracy, 23 875, Port-Cartier Sept-Iles, 20 402, Scierie Forestville Inc., 21 353, Sectoriel Meuble, 34 717; COMITÉS DE RECLASSEMENT DES SALARIÉS DE: Atlantique Image & Son Inc., 49 000, CREC Montérégie, 69 224, Direct Film, 23 150, Direct Film & Graetz Photo, 46 548, Gaspé Cured Enr., 36 000, G.M. Boisbriand, 24 993, Manoir Richelieu, 31 375; PROTECTION DE L'EMPLOI: Chaussures La Vallée Inc., 21 834, Clément Roy Inc., 20 003, Décolam Inc., 25 675, Repolac Inc., 20 912, Restigouche Band Council, 23 097, Véhicules Fibrovan International Ltée, 28 021; TABLE DE CONCERTATION SUR L'INDUSTRIE FERROVIAIRE: Various individuals, 60 000.

ACCOUNTS UNDER $20 000: 2 358 568.

.Subsidies to Native organizations for the development of human resources: $452 530

Alliance autochtone du Québec, 82 492; CONSEILS DE BANDE: Abénakis Wôlinak, 26 000, Abitibiwinni Pikogan, 23 376, MicMac de Maria, 29 450, Lac Simon, 28 465, Mohawks d'Akwesasne, 24 360, The Temiscaming Band Council, 35 925.

.Assistance to parents for their work income: $20 693 618

Various individuals, 20 693 618.

.Employment allowances - income security: $78 242 600

Various individuals, 78 242 600.

.Government Enterprises and Agencies: $7 964 179

Commission des affaires sociales, 2 347 819; Corporation d'urgences-santé de la région Montréal Métropolitain (Ambulance services - income security), 4 936 360; Office de la sécurité du revenu des chasseurs et piégeurs cris (administrative expenses), 680 000.

.Allowances for drugs, orthopedic appliances and protheses: $141 653 500

Régie de l'assurance-maladie du Québec, 141 653 500.

.Integration program for elder workers (PATA): $12 410 279

Various individuals, 12 410 279.

.Income security for Cree hunters and trappers: $10 274 596

Various individuals, 10 274 596.

.Dental and optometric care: $35 216 000

Régie de l'assurance-maladie du Québec, 35 216 000.

.Financial support - income security: $496 339 266

Various individuals, 496 339 266.

.Ambulance services - income security: $6 333 470

C.R.S.S.S.: Abitibi-Témiscamingue, 225 940, Côte-Nord, 115 830, Bas-St-Laurent, Gaspésie et Îles-de-la-Madeleine, 450 450, Estrie, 258 830, Lanaudière et Laurentides, 842 270, Montérégie, 1 544 400, Outaouais, 519 090, Québec, 1 216 930, Saguenay-Lac-St-Jean, 348 920, Trois-Rivières, 810 810.

.Other: $684 513

Agri-aide Laurentides, 21 000, Centre service d'accueil Jeunesse du Témiscamingue, 96 000, Comité organisateur de AAACE, 20 000, Cosame Inc., 28 426, Maison Marie-Frédéric, 21 000, La Mosaique, 31 500, Organisation Sun Youth Inc., 20 000.

ACCOUNTS UNDER $20 000: 446 587.

.Other recipients by financial assistance object (see details on pages 2-261 to 2-263): $206 522 405

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11. Other Expenditures: $3 528 939

Commission de la santé et de la sécurité du travail (concerning job protection and employability development programs), 2 129 405; INTEREST ON CAPITAL LEASES: Comterm, 49 091, Corporation de Location Pacifique Nationale, 53 916, Compensation for damages and interest: Various individuals, 1 116 473.

ACCOUNTS UNDER $35 000: 180 054.

MAIN D'OEUVRE, SÉCURITÉ DU REVENU ET FORMATION PROFESSIONNELLE
List of suppliers and beneficiaries by category

TRANSFER PAYMENTS	Maternity Allowances	Vocational training Programs	Programs to Promote Employment
	$	$	$
Electoral divisions:			
Abitibi-Est	115 200		82 252
Abitibi-Ouest	123 960		291 279
Acadie	119 510		79 841
Anjou	145 120		79 228
Argenteuil	147 720		112 469
Arthabaska	157 680		612 372
Beauce-Nord	117 720		61 872
Beauce-Sud	161 760		119 193
Beauharnois-Huntingdon	123 360		56 534
Bellechasse	88 680		149 202
Berthier	127 200		182 705
Bertrand	280 790		68 021
Bonaventure	58 200		574 895
Bourassa	135 820		85 461
Bourget	106 900		25 173
Brome-Missisquoi	135 960		87 672
Chambly	196 800		50 280
Champlain	152 280		378 515
Chapleau	262 800		199 083
Charlesbourg	129 360		218 321
Charlevoix	75 480		227 416
Châteauguay	175 440		169 965
Chauveau	254 640		90 541
Chicoutimi	162 960		407 721
Chomedey	159 080		369 140
Crémazie	132 750		32 528
D'Arcy-McGee	72 180		19 634
Deux-Montagnes	248 400		232 307
Dorion	131 640		118 293
Drummond	154 920		818 995
Dubuc	85 800		363 732
Duplessis	102 600		266 644
Fabre	197 180		38 956
Frontenac	91 800		224 047
Gaspé	56 400		806 961
Gatineau	181 680		81 807
Gouin	110 150		143 765
Groulx	302 800		87 265
Hochelaga-Maisonneuve	102 280		1 295 568
Hull	157 200		645 771
Iberville	189 000		107 359
Îles-de-la-Madeleine	27 120		198 352
Jacques-Cartier	164 340		41 774
Jeanne-Mance	177 590		109 784
Jean-Talon	62 520		768 989
Johnson	146 040		112 975
Joliette	125 920		359 099
Jonquière	134 400		626 526
Kamouraska-Témiscouata	82 560		376 916
Labelle	134 880		656 452
Lac-Saint-Jean	111 720		288 979
LaFontaine	208 060		48 533
La Peltrie	252 360		105 109
La Pinière	152 880		70 669
Laporte	158 400		313 036
Laprairie	244 320		202 696
L'Assomption	249 840		226 450
Laurier	168 840		145 687
Laval-des-Rapides	155 910		81 964
Laviolette	81 480		320 589
Les Chutes-de-la-Chaudière	250 560		66 456
Lévis	157 320		155 490

TRANSFER PAYMENTS (cont'd)	Maternity Allowances	Vocational training Programs	Programs to Promote Employment
	$	$	$
Electoral divisions: (cont'd)			
Limoilou	105 240		247 204
Lotbinière	119 280		107 013
Louis-Hébert	95 880		163 757
Marguerite-Bourgeois	128 630		19 998
Marie-Victorin	143 520		683 309
Marquette	166 250		276 903
Maskinongé	118 800		494 895
Masson	211 920		30 045
Matane	64 080		591 795
Matapédia	63 480		480 924
Mégantic-Compton	103 680		396 482
Mercier	115 270		1 100 317
Mille-Îles	138 350		80 705
Montmagny-L'Islet	83 280		291 767
Montmorency	282 040		137 796
Mont-Royal	109 020		129 717
Nelligan	233 040		44 813
Nicolet-Yamaska	96 720		204 163
Notre-Dame-de-Grâce	128 630		106 284
Orford	196 440		272 855
Outremont	98 960		89 959
Papineau	102 000		178 711
Pointe-aux-Trembles	170 220		40 846
Pontiac	133 320		232 771
Portneuf	100 320		238 217
Prévost	178 680		395 246
Richelieu	92 760		167 596
Richmond	88 800		381 502
Rimouski	148 200		427 656
Rivière-du-Loup	90 600		301 146
Robert-Baldwin	222 240		126 348
Roberval	109 080		545 125
Rosemont	121 390		411 956
Rousseau	127 920		379 073
Rouyn-Noranda-Témiscamingue	162 360		812 366
Saguenay	99 120		530 405
Sainte-Anne	113 270		382 946
Saint-François	154 560		99 637
Saint-Henri	114 640		435 710
Saint-Hyacinthe	163 680		129 076
Saint-Jean	246 720		108 917
Saint-Laurent	126 130		168 318
Saint-Louis	72 060		2 129 699
Sainte-Marie-Saint-Jacques	92 910		1 069 671
Saint-Maurice	89 520		334 207
Salaberry-Soulanges	172 920		138 916
Sauvé	125 130		124 116
Shefford	219 480		283 234
Sherbrooke	154 680		673 581
Taillon	213 720		133 058
Taschereau	66 000		1 700 784
Terrebonne	268 800		40 950
Trois-Rivières	114 240		934 237
Ungava	80 760		20 252
Vachon	260 760		117 777
Vanier	132 720		557 613
Vaudreuil	192 960		40 323
Verchères	177 240		68 437
Verdun	110 020		290 719
Viau	126 880		44 665
Viger	122 170		53 196
Vimont	268 890		90 076
Westmount	58 320		87 650
Hors-Province	19 200		

TRANSFER PAYMENTS (cont'd)	Maternity Allowances	Vocational training Programs	Programs to Promote Employment
	$	$	$
Manpower Vocational Training Commission: regions			
Abitibi-Témiscamingue		303 821	
Côte-Nord		106 512	
Estrie		772 357	
Gaspésie-Bas-St-Laurent		300 207	
Laurentides-Lanaudière		943 440	
Mauricie-Bois-Francs		374 865	
Montréal métropolitain		1 788 074	
Montérégie		3 553 789	
L'Outaouais		246 189	
Québec		811 847	
Saguenay-Lac-St-Jean		311 277	
	18 086 160	9 512 378	36 716 734

OTHER FINANCIAL ASSISTANCE OBJECTS	Operation of Manpower Vocational Training Commissions	Vocational Training Programs
	$	$
Manpower Vocational Training Commissions: regions		
Abitibi-Témiscamingue	1 900 501	3 371 850
Côte-Nord	1 739 660	2 783 290
Estrie	1 740 320	3 261 545
Gaspésie-Bas-St-Laurent	2 377 576	8 450 959
Laurentides-Lanaudière	3 184 153	10 935 026
Mauricie-Bois-Francs	2 317 025	5 677 764
Montréal métropolitain	4 954 715	35 408 111
Montérégie	3 393 631	12 792 912
L'Outaouais	2 047 343	4 629 942
Québec	4 117 286	18 769 829
Saguenay-Lac-St-Jean	1 917 890	6 435 805
	29 690 100	112 517 033

OFFICE DE PLANIFICATION ET DE DÉVELOPPEMENT DU QUÉBEC
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous		1
Interest		
Bank accounts		96
Recovery		
Prior years' subsidies	117	185
Miscellaneous	15	11
	132	196
	132	293
Total Own-source Revenue	132	293

OFFICE DE PLANIFICATION ET DE DÉVELOPPEMENT DU QUÉBEC

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-30

ADMINISTRATION AND CONCERTATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration and Management	14 201	1	13 049	6 482	2 865	1 013	349
2. Assistance for Concertation	4 993		4 618				
TOTAL	19 194	1	17 667	6 482	2 865	1 013	349

PROGRAM 2
Summary: page 1-30

REGIONAL DEVELOPMENT

1. Regional Development Fund	9 504		9 437				358
2. Provision to increase any appropriation for the carrying out by departments of regional management and development plans (*)	100						
3. "Socio-economic Conferences" Fund	7 266		4 609				
TOTAL	16 870		14 046				358

(*) The balance of the appropriations so transferred and of those already included in the estimates of departments for such plans may be repaid to the provision with a right of re-use, the whole on the conditions fixed by the Conseil du trésor.

PROGRAMME 3
Sommaire: page 1-30

REGIONAL SUPPORT FOR THE FIRMS

1. Regional Creation of Permanent Jobs	12 884	4 243					
2. Community Job Creation	5 000		2 459				
TOTAL	17 884	4 243	2 459				

TOTAL FOR THE PROGRAMS

Voted	53 948	4 244	34 172	6 482	2 865	1 013	707

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	9 347	3 903

The objective of this program is to determine Government policies on regional planning and development, and to coordinate and direct the resources essential to the management of Office programs in association with advisory bodies.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
25	1 812	215	129	2					157			
												4 618
25	1 812	215	129	2					157			4 618

The objective of this program is to promote concertation among the departments and the various economic agents with a view to carrying out priority regional development projects.

												9 079
												4 609
												13 688

The objective of this program is to stimulate the formation of more firms in Québec's regions and to promote job creation at the local and regional levels by making financial assistance available.

												2 459
												2 459

25	1 812	215	129	2					157			20 765

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	157	20 765

OFFICE DE PLANIFICATION ET DE DÉVELOPPEMENT DU QUÉBEC
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropriations	Expenditures	
		1991	1990
Business Firms			
Community job creation	4 744	2 333	8 229
Regional development	12	10	10
Educational Institutions			
Regional development	663	554	234
Municipalities			
Regional development	4 630	3 868	1 236
Non-Profit Organizations			
Assistance to regional development councils	4 993	4 618	4 970
Community job creation	256	126	750
Regional development	11 081	9 256	6 904
Government Enterprises and Agencies			
Radio-Québec (Information program)			55
Provision to increase any appropriation for the realization of departmental projects for regional development		100	
Total	26 479	20 765	22 388

OFFICE DE PLANIFICATION ET DE DÉVELOPPEMENT DU QUÉBEC

List of suppliers and beneficiaries by category

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1. Wages, Salaries and Allowances: $6 481 849
2. Other Remuneration: 2 865 126
$9 346 975

Including $1 945 389 for 28 executives (chief executive officers of agencies and managerial staff) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 37 004.

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3. Transport and Communication Services: $1 013 155

Telecommunications services fund, 322 297; Inter Voyage Inc., 80 381.

ACCOUNTS UNDER $35 000: 610 477.

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4. Professional, Administrative and Other Services: $707 515

Computer services fund, 53 907; Le Groupe S.E.E. Inc., 60 028; Roche Ltée, 38 340; Stratégie Organisation Méthode Som Inc., 49 850; Université du Québec, 135 526; Université du Québec à Trois-Rivières, 62 903.

ACCOUNTS UNDER $35 000: 306 961.

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5. Maintenance and Repairs: $24 729

ACCOUNTS UNDER $35 000: 24 729.

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6. Rent: $1 811 989

Société immobilière du Québec, 1 749 433; Xerox Canada Ltée, 35 179.

ACCOUNTS UNDER $35 000: 27 377.

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7. Supplies and Materials: $214 967

Supplies and furnishings fund, 49 294.

ACCOUNTS UNDER $35 000: 165 673.

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8. Machinery and Equipment: $285 995

Supplies and furnishings fund, 52 448; Hewlett Packard Canada Ltée, 50 934; Philips Électronics Ltd., 48 497.

ACCOUNTS UNDER $35 000: 134 116.

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10. Transfer Payments: $20 765 379

.Assistance to regional development councils: $4 618 510

Association québécoise des organismes de concertation et de développement, 112 000; Conseil régional de concertation et d'action Mauricie/Bois-Francs, 291 750; CONSEILS RÉGIONAUX DE CONCERTATION ET DÉVELOPPEMENT: de Chaudière-Appalaches, 301 500, de la Gaspésie et des Îles-de-la-Madeleine, 326 850, du Saguenay/Lac-St-Jean, 330 000; CONSEILS RÉGIONAUX DE DÉVELOPPEMENT: Abitibi-Témiscamingue, 330 000, Bas-St-Laurent, 355 000, Côte-Nord, 299 950, Kativik, 320 000, région administrative de Québec, 323 300; Corporation de développement des Laurentides, 324 660; Secrétariat régional de la concertation de l'Outaouais, 321 000; Société montérégienne de développement, 322 500; Sommet économique permanent de Lanaudière, 330 000.

.Community job creation: $2 458 625

Aliments Fidas Ltée, 20 000; Cacimex Inc., 100 000; Chev Hair Inc., 30 000; Club de Golf Baie-Comeau Inc., 240 000; Corporation de développement Tawich, 27 000; Entreprises Julien Inc., 20 000; Entreprises René Palardy & Fils Inc., 39 000; Industries CEDBEC, 92 000; Industries Troie Inc., 20 000; Jardin Saint-Marc Enr., 21 060; Latte des Berges Inc., 42 000; Magasin Communautaire Hehepetan Inc., 100 000; Magasin Général Pakua Shipi Inc., 29 000; Ordinateurs Coulombe et Associés (ORCA) Inc., 20 000; Pliages Apaulo Inc., 33 000; Pourvoirie Olamen Inc., 47 553; Primonor (1989) Inc., 300 200; Scierie E.T. Inc., 25 000; Scierie Forestville Inc., 700 000; Serres Technofruit Inc., 33 660; Société de développement des Naskapis Kawawachikamach, 80 000; Station Touristique Val-St-Côme Inc., 25 000; Teknikair Aviation Service Inc., 20 000.

ACCOUNTS UNDER $20 000: 394 152.

.Regional development: $13 688 244

Association culturelle et touristique des Cantons, 100 000; Association Québécoise des Transporteurs Aériens Inc., 211 460; Assemblée des premières nations du Québec et du Labrador, 31 000; Base de Plein Air du Lac Pohénégamook Inc., 50 000; C.O.F.J.Q. Centre de la Mauricie Hiver 1991, 108 550; Carrefour économique du centre-nord, 95 000; Carrefour Industriel Lac Drolet Inc., 125 000; CENTRES: d'Amitié Autochtone de Val d'Or Inc., 75 000, Communautaire de Loisirs Sherbrooke Inc., 240 000, d'Éducation Populaire L'Académie Populaire Inc., 200 000, d'Entrepreneuriat du Coeur-du-Québec, 111 000, d'initiative technologique de Montréal, 75 000, d'interprétation multiethnique de Rawdon, 30 600, Plastiques Bellechasse, 357 519, de recherche en sylvichimie, 31 400, régional Pleine Nature Chicoki Inc., 50 000; Chambre de commerce du Grand Joliette Inc., 60 000; Chambre de commerce de Rivière-au-Renard, 175 800; CEPAL, 100 000; Cidel, 28 676; CLUBS: de l'amitié des handicapés physiques du secteur de La Sarre, 40 000, Nautique d'Amos Inc., 60 000, Social des Mooses de Fermont Inc., 211 875; GENERAL AND VOCATIONAL COLLEGES: de l'Amiante, 87 500, de Jonquière, 150 000, de la Pocatière, 73 750, de Rivière-du-Loup, 20 000, de Sept-Îles, 40 000; Comité de promotion industrielle de la zone de Plessisville, 28 900; Comité de Promotion du Motel Industriel de Maniwaki Inc., 250 000; Commission de développement économique Port-Daniel/Percé, 30 000; Commission scolaire des moissons, 20 000; Communauté Sepharade de Laval, 125 000; CONSEILS: Algonquin de l'Ouest-du-Québec, 23 750, de Développement Économique de Forillon Inc., 30 000, de développement économique de la Mitis, 30 000, de développement de la Haute-Mauricie, 20 000, Économique d'Amos Inc., 30 000,

économique de Beauce, 30 000, économique des Berges, 30 000, économique de la Côte-du-Sud, 30 000, économique de la région de Matane, 30 000, économique de Rimouski, 30 000, d'Expansion Économique d'Argenteuil Inc., 20 000, indien de Manouane, 38 750, de Promotion Économique de la Rive-Sud Inc., 50 000; CORPORATIONS: du carrefour culturel et touristique érable, 54 000, de développement communautaire des Bois-Francs, 60 000, de développement de la région d'Asbestos Inc., 103 500, pour la mise en valeur du Lac St-Pierre, 60 000, du Mont Vidéo, 129 000, du Parc Marie-Victorin Inc., 23 630, de promotion économique de la Matapédia, 28 183, de relance économique de Port-Daniel, 130 000, de la ville de Témiscamingue, 35 000; CORPORATIONS DE DÉVELOPPEMENT ÉCONOMIQUE: Acton Inc., 30 000, des Basques Inc., 30 000, de Berthier, 30 000, communautaire du Centre-Sud, 150 000, de la Haute-Côte, 20 000, de Kamouraska, 30 000, Montagnais Inc., 65 000, régional de Coaticook, 30 000, régional du Haut St-François, 28 242, de la région de Louiseville Inc., 30 000, de la région de Repentigny, 50 000, du Témiscamingue, 30 000, du Témiscouata, 30 000; Corporation de développement industriel du Centre-Mauricie, 27 877; Corporation de Développement Industriel de la Région de Mégantic Inc., 30 000; Corporation de Développement de la Région d'Asbestos Inc., 30 000; Corporation de développement du Val Saint-François, 30 000; Corporation économique MRC de l'Islet, 20 000; CORPORATIONS MUNICIPALES: de Gallix, 66 000, de Natashquan, 25 628, de Sacré-Coeur, 229 500, de Saint-Fabien, 125 000, de Ste-Germaine-de-Boule, 153 300; Corporation de promotion industrielle de la région de Rivière-du-Loup, 30 000; Équipe Acces Inc., 100 000; Fondation de l'entrepreneurship, 125 000; Gatiq, 56 900; Héli-Ski Chic-Chocs Gaspésie Inc., 58 500; L'Islet, 204 750; Maison Mikana, 20 000; Maison Victor-Gadbois Inc., 250 000; Matagami, 66 400; MUNICIPALITIES: de la Baie James, 60 000, d'Escuminac, 37 053, de Gatineau, 450 000, du Lac Drolet, 81 395, de Lambton, 253 675, de Notre-Dame de Stanbridge, 30 000, de St-Urbain Premier, 50 000; REGIONAL COUNTY MUNICIPALITIES: d'Abitibi-Ouest, 27 000, de Denis-Riverin, 35 000, de la Haute-Côte-Nord, 35 000, de la Matapédia, 35 000, de Mékinac, 50 000, de Pontiac, 59 950, de Rivière-du-Loup, 150 000, de St-Ambroise S.D., 250 000, de St-François de la Rivière-du-Sud S.D., 100 000; Programme Action-Revitalisation Hochelaga/Maisonneuve, 150 000; Régie intermunicipale de traitement des déchets de Matawinie, 325 000; Regroupement Relance Économique du Sud-Ouest de Montréal, 200 000; Service d'aide aux consommateurs (SAC), 95 000; SOCIETIES: d'agriculture du district de Pontiac, 24 260, d'aménagement rural d'Abitibi-Témiscamingue, 20 000, du centre de conférence international de Montréal, 500 000, de Développement Memphrémagog Inc., 60 000, de développement économique de Drummondville, 40 000, Duvetnor Ltée, 71 900, économique de la région de l'Amiante, 41 500, économique régionale de l'Amiante, 20 000, d'expansion économique de Portneuf, 30 000, de microélectronique industrielle de Sherbrooke, 31 696, de promotion et de consultation socio-économique de l'est de Montréal, 50 000; Sport Belvédère Inc., 100 000; Ste-Agathe Paroisse, 70 000; Station de ski Grande Coulée, 82 500; Station Touristique du Mont Adstock Inc., 124 875; Syndicat des Producteurs de bois de Beauce, 50 000; Terrains de Jeux de Saint-Fabien Inc., 340 000; Union des Producteurs Agricoles (UPA), 40 000; Université du Québec en Abitibi-Témiscamingue, 40 000; Université du Québec à Chicoutimi, 100 000; Village Québécois D'Antan, 900 000; TOWNS: de Amos, 34 250, de Amqui, 173 600, de Asbestos, 30 000, de Dolbeau, 35 000, de Donnacona, 45 000, de Malartic, 25 000, de Matagami, 25 000, de Nicolet, 75 335, de Saint-Pascal, 98 656, de St-Raymond, 290 000, de Trois-Rivières, 400 000; YMCA de Montréal, 77 000.

ACCOUNTS UNDER $20 000: 557 659.

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11. Other Expenditures: $1 817

ACCOUNTS UNDER $35 000: 1 817.

ORGANISMES RELEVANT DE LA MINISTRE DÉLÉGUÉE À LA CONDITION FÉMININE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Other		
Miscellaneous	26	18
	26	18
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous		1
Recovery		
Prior years' subsidies	69	148
Miscellaneous	9	11
	78	159
	78	160
Total Own-source Revenue	104	178

ORGANISMES RELEVANT DE LA MINISTRE DÉLÉGUÉE À LA CONDITION FÉMININE

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1 CONSEIL DU STATUT DE LA FEMME
Summary: page 1-30

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL	4 312		3 899	2 499	222	475	145

PROGRAM 2 OFFICE DES SERVICES DE GARDE À L'ENFANCE
Summary: page 1-22

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Day Care Services	139 239		132 285				
2. Administration and Management	6 438	1	5 624	2 990	993	508	350
3. Provision to increase any appropriation, with the approval of the Conseil du trésor, for child care services in the school (*)							
TOTAL	145 677	1	137 909	2 990	993	508	350

(*) The balance of appropriations transferred from this provision may be returned into it and be reutilized under conditions determined by the Conseil du trésor.

TOTAL FOR PROGRAMS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	149 989	1	141 808	5 489	1 215	983	495

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	6 704	2 760

The objective of this program is to promote equality and respect for the rights of women.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Mainte- nance	Rent	Sup- plies	Equip- ment	Other Expend- itures	Communi- cations	Services	Rent	Sup- plies	Equip- ment	Fixed Assets	Other Expend- itures	
14	407	78	37						22			

The objective of this program is to provide financial assistance for families with children needing day care and to develop day care facilities.

18	601	94	32	1					37			132 285
18	601	94	32	1					37			132 285

32	1 008	172	69	1					59			132 285

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	59	132 285

ORGANISMES RELEVANT DE LA MINISTRE DÉLÉGUÉE À LA CONDITION FÉMININE
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Assistance to day care centres for the care of babies and handicapped children, equipment renewal and for training	2 402	2 282	1 844
Educational Institutions			
Assistance to day care centres in educational establishments - Arrangement	2 600	2 470	780
Non-Profit Organizations			
Experiments on novel day care methods	766	728	487
Operation of day care centres	57 873	54 983	50 606
Support to day care centres for handicapped children, maintenance of nurseries, installation, unexpected situations and other special needs	13 886	13 193	8 847
Individuals			
Subsidies to parents for child care expenses	61 712	58 629	50 436
Provision to increase any appropriation, with the approval of the Conseil du trésor, for care services in educational establishments			
Total	139 239	132 285	113 000

ORGANISMES RELEVANT DE LA MINISTRE DÉLÉGUÉE À LA CONDITION FÉMININE
List of suppliers and beneficiaries by category

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1. Wages, Salaries and Allowances:	**$5 488 634**
2. Other Remuneration:	**1 215 611**
	$6 704 245

Including $712 500 for 9 executives (chief executive officers of agencies and managerial staff) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 44 231.

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3. Transport and Communication Services: $983 445

Government documents reproduction fund, 49 131; Telecommunications services fund, 293 477; Interweb 1981 Inc., 112 886; Voyages Touring, 36 251.

ACCOUNTS UNDER $35 000: 491 700.

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4. Professional, Administrative and Other Services: $495 009

Commission des écoles catholiques de Montréal, 64 944; Petty cash, 97 761.

ACCOUNTS UNDER $35 000: 332 304.

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5. Maintenance and Repairs: $31 829

ACCOUNTS UNDER $35 000: 31 829.

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6. Rent: $1 007 570

Société immobilière du Québec, 983 886.

ACCOUNTS UNDER $35 000: 23 684.

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7. Supplies and Materials: $172 103

ACCOUNTS UNDER $35 000: 172 103.

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8. Machinery and Equipment: $127 564

ACCOUNTS UNDER $35 000: 127 564.

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10. Transfer Payments: $132 284 801

.Financial assistance to parents for day care: $58 628 705

Various individuals, 58 628 705.

.Experiments with novel day care methods: $728 308

Various day care centres, 728 308.

.Assistance to day care centres in educational establisments: $2 470 000

SCHOOL BOARDS: d'Alma, 130 000, de l'Ancienne-Lorette, 130 000, de la Baie-des-Ha-Ha, 130 000, de Baldwin Cartier, 260 000, de Beauport, 130 000, des Cascades L'Achigan, 130 000, du Goéland, 130 000, des Laurentides, 130 000, de la Neigette, 130 000, de Mgr Vachon, 130 000, de l'Outaouais-Hull, 260 000, de Rivière-du-Loup, 130 000, de Saint-Eustache, 130 000, de St-Jérôme, 260 000, de Sherbrooke, 260 000.

.Operation of day care centres: $54 982 618

Various day care centres, 54 982 618.

.Support to day care centres for handicapped children, maintenance of nurseries, installation, unexpected situations and other special needs: $13 193 337

AGENCES: l'Enfantillage Inc., 30 143, les étincelles, 49 666, Familiale les Pinsons Inc., 23 745, au soleil des p'tits bouts d'choux, 29 551, ton ami pipo, 20 093, à l'orée de chez moi, 33 006, la tralée en famille, 25 295; AGENCES DE GARDE: l'aurore boréale, 40 660, la bambinerie, 22 142, la bonne idée, 24 372, la cajolerie, 35 491, l'espièglerie, 34 447, Familiale les Copains Inc., 31 528, Familiale Polichinelle Inc., 70 551, aux Nids des Petits Inc., 64 729, le tournesol, 41 596, les trois coins, 22 423; Agence de Garde en Milieu Familial la Marguerite Inc., 36 997; Agence de service de garde d'Awantgish, 32 688; AGENCES DE SERVICE DE GARDE EN MILIEU FAMILIAL: le boute-en-train, 21 514, le cerf-volant, 38 086, Gamin, Gamine Enr., 22 400, la Girouette Inc., 25 694, la maison des amis, 26 069, du Montréal métropolitain, 167 281, les pommettes rouges, 28 100, la Porte Ouverte Inc., 44 545, pour vos tous p'tits Longueuil, 42 245; Aide financière pour frais de garderie: diverses garderies, 3 394 923; Alliance des Garderies du Nouveau Départ Inc., 24 735; L'Arc en joie, 35 564; Association des Propriétaire de Garderies du Québec Inc., 28 250; Association des Services de Garde en Milieu Scolaire du Québec Inc., 28 250; Centre de services sociaux de Ville-Marie, 58 792; Comité organisateur d'évènements pour les Services de Garde à l'Enfance, 150 000; GARDERIES: allô mon ami(e), 82 000, l'Anode Magique Inc., 79 763, BCF Montréal, 26 250, du bois joli, 30 000, cardio-puces, 95 700, la Charmille, 112 000, au château de grand-mère, 129 500, le colombier, 60 000, Communautaire du Pincourt Inc., 112 000, de la côte, 23 900, Dawson, 29 250, le domaine St-Sulpice, 129 500, éducative les petits frippons, 23 396, éducative Shalom, 26 200, enfankiri, 110 674, funville, 70 000, la grosse tortue, 108 870, Jardin de la Rivière Inc., 129 500, les Jeunes Pousses Inc., 20 900, Jolicoeur Inc., 59 561, la magie rose, 95 875, Marmaille de Laval Inc., 126 250, papillon, 85 011, au pays des schtroumps, 44 293, au Petit Caroussel Inc., 122 300, le pissenlit, 55 347, pomme de reinette, 63 187, des rires, 83 543, St-Mary, 69 500, sel et poivre, 39 625, touche-à-tout, 24 000, du village, 85 300, viroulou, 32 250, Villeneuve et Caisse populaire St-Louis de France, 60 000, vive l'enfant, 51 250; Garderie et agence de garde les petits poussins, 35 196; Garderie et pouponnière les bécasseaux, 112 000; Gatinerie carré Piccadilly, 44 935; Génies en herbe G.L., 87 000; Mère schtroumph, 25 573; Passerelle des Mousses Inc., 35 104; La petite station-garderie d'enfants, 105 700; Petits Campagnards Inc., 28 101; Quebec Young Men's Christian Association, 64 458; REGROUPEMENTS: des agences de services de garde en milieu familial du Québec, 22 915, des garderies du Montréal-Métro, 26 815, des garderies de la région de la Montérégie, 20 315; Ruche magique, 22 561; SERVICES DE GARDE: à l'Enfance de l'Outaouais Inc., 112 000, les micro puces (matrox), 87 000, Ste-Anne, 32 075, Y.M.C.A., 47 137.

ACCOUNTS UNDER $20 000: 4 982 186.

.Assistance to day care centres for the care of babies and handicapped children, equipment renewal and for training: $2 281 833

Various day care centres, 739 800.

ACCOUNTS UNDER $20 000: 1 542 033.

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11. Other Expenditures: $1 182

ACCOUNTS UNDER $35 000: 1 182.

ORGANISMES RELEVANT DU MINISTRE DÉLÉGUÉ À L'ADMINISTRATION ET À LA FONCTION PUBLIQUE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Electronic data processing	103	98
Recoveries from enterprises of the government - life insurance and coverage for managerial staff	2 040	1 869
Contribution - administration of the Pension Plan of Elected Municipal Officiers	681	
Fees - administration salary insurance	45	61
Miscellaneous	5	19
	2 874	2 047
Recovery		
Prior years' expenditures	76	696
Miscellaneous	7	15
	83	711
	2 957	2 758
Total Own-source Revenue	2 957	2 758

ORGANISMES RELEVANT DU MINISTRE DÉLÉGUÉ À L'ADMINISTRATION ET À LA FONCTION PUBLIQUE

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-26

COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D'ASSURANCES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Civil Service Superannuation Plan Statutory (1)	164 459		159 247	159 247			
2. Pension Plan of Certain Teachers Statutory (2)	26 977		26 977				
3. Government and Public Employees Retirement Plan Statutory (3)	79 838		79 838	79 838			
4. Public Officers or Employees Group Life Insurance	23 509		20 190	7 561			
5. Administration	22 206	3	21 834	13 182	1 819	906	3 444
Statutory (3)	175		175				
Statutory (4)	12		12	12			
6. Pension Plan of the Members of the National Assembly Statutory (5)	5 522		4 153	4 153			
7. Pension Plan of Peace Officers in Penal Institutions Statutory (6)	6 849		6 849	6 849			
TOTAL	329 547	3	319 275	270 842	1 819	906	3 444

(1) Act respecting the Civil Service Superannuation Plan, R.S.Q., c. R-12.
(2) Act respecting the Pension Plan of certain teachers, R.S.Q., c. R-9.1.
(3) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.
(4) Act granting a pension to the widow of Mr. Pierre Laporte, 1970, c. 6.
(5) Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, R.S.Q., c. C-52.1.
(6) Act respecting the Pension Plan of Peace Officers in Penal Institutions and amending various legislation, R.S.Q., c. R-9.2.

The objective of this program is to administer superannuation plans and the payment of public officers or employees group life insurance.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												26 977
												12 629
77	1 368	429	176	1 175					432			
77	1 368	429	176	176					432			39 606

(in thousands of dollars)

PROGRAM 2
Summary: page 1-26

COMMISSION DE LA FONCTION PUBLIQUE

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL	2 433		2 341	1 912	2	79	44

PROGRAM 3
Summary: page 1-26

OFFICE DES RESSOURCES HUMAINES

TOTAL	24 309	3	23 267	14 010	1 455	895	3 042

PROGRAM 4
Summary: page 1-26

CONTRIBUTIONS OF THE GOVERNMENT AS AN EMPLOYER

1. Contributions Assumed by the Office des ressources humaines	178 418		178 406	146 693	31 713		
Statutory (7)	6 618		6 618	6 618			
2. Provision for the transfer, with the approval of the Conseil du trésor of appropriations allocated for the payment of contributions payable by departments and agencies to the Commission de la santé et de la sécurité du travail (*)	18						
TOTAL	185 054		185 024	153 311	31 713		

(7) Publics Officers Act, R.S.Q., c. E-6.

(*) The balance of appropriations transferred from this provision may be returned into it and be reutilized under conditions determined by the Conseil du trésor.

The objective of this program is to rule on the appeals lodged by the members of the civil service on matters contemplated under legislation, to make sure the decisions involving civil servants are impartial and equitable, and to ensure observance of the legislation and regulations related to recruitment and promotion; the program is also intended to advise the Conseil du trésor when it decides to remove a job or a category of jobs from under the provisions of the Civil Service Act.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
3	247	20	5	1					28			

The objective of this program is to recruit, select and certify the qualifications of candidates for appointment to and promotion in the civil service and to hold examinations for the change of grade of professional personnel as well as to advise the departments and agencies on administrative management and to ensure the development and maintenance of an integrated personnel management information system.

131	2 675	683	139	5					229			3

The objective of this program is to defray the cost of fringe benefits and other contributions of the Government as an employer.

(in thousands of dollars)

PROGRAM 5
Summary: page 1-16

TEACHERS PENSION PLAN

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Present Service Statutory (8)	98 843		94 661				
2. Past Service Statutory (8)	274 304		262 409				
TOTAL	373 147		357 070				

(8) Act respecting the Teachers Pension Plan, R.S.Q., c. R-11.

TOTAL FOR PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	250 893	6	246 038	183 358	34 989	1 880	6 530
Statutory	663 597		640 939	256 717			
	914 490	6	886 977	440 075	34 989	1 880	6 530

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	475 064	14 545

The objective of this program is to defray the cost of the Government contribution to the Teachers Pension Plan.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												94 661
												262 409
												357 070
211	4 290	1 132	320	7					689			12 632
				175								384 047
211	4 290	1 132	320	182					689			396 679

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	689	396 679

ORGANISMES RELEVANT DU MINISTRE DÉLÉGUÉ À L'ADMINISTRATION ET À LA FONCTION PUBLIQUE
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Health and Social Services Establishments			
Contribution to the group life insurance plan for employees of the social affairs network	9 192	6 760	7 811
School Boards and Educational Institutions			
Contribution to the group life insurance plan for employees of the educational establishments network	5 869	5 869	5 789
Contribution to the Pension plan of certain teachers	26 977	26 977	8 062
Contribution to the Teachers pension plan	373 147	357 070	98 914
École nationale d'administration publique			100
Non-Profit Organizations			
Other	10	3	3
Total	415 195	396 679	120 679

ORGANISMES RELEVANT DU MINISTRE DÉLÉGUÉ À L'ADMINISTRATION ET À LA FONCTION PUBLIQUE

List of suppliers and beneficiaries by category

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1. Wages, Salaries and Allowances: $440 075 817
2. Other Remuneration: 34 988 653
$475 064 470

Including $3 702 381 for 50 executives (chief executive officers of agencies and managerial staff) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Association des policiers provinciaux du Québec, 431 905; Assurance-vie Desjardins, 6 433 845; Commission de la santé et de la sécurité du travail du Québec, 293 830; Receiver General of Canada (Unemployment Insurance Commission), 49 139 230; Régie de l'assurance-maladie du Québec, 84 182 888; Régie des rentes du Québec, 35 782 354; Pension Plan of Peace Officers in Correctional Services, 6 848 811; Government and Public Employees Retirement Plan, 79 837 629; Civil Service Superannuation Plan, 159 247 444; Pension Plan for Members of the National Assembly, 4 152 605; S S Q Mutuelle d'assurance-groupe, 6 185 931.

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3. Transport and Communication Services: $1 880 489

Communication services fund, 82 428; Telecommunications services fund, 750 778; Imprimerie St-Romuald, 184 079; Interglobe Inc., 52 978.

ACCOUNTS UNDER $35 000: 810 226.

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4. Professional, Administrative and Other Services: $6 529 677

Atkinson, Tremblay & Assoc. Inc., 49 500; Centre des Techniques de l'informatique (C.T.I.) Inc., 77 253; Clinique de médecine Industrielle et Préventive du Québec Inc., 90 788; Computer services fund, 3 863 927; Gespro Informatique Inc., 172 946; Groupe DMR Inc., 331 257; Groupe Santé Medisys Inc., 102 485; L.G.S. Conseillers en Informatique Inc., 89 023; Miller-Fairchild Inc., 48 210; Gaston Paradis, 48 600; Psychiatres associés, 61 015; Services Conseils Systematix Inc., 201 682; Service des Données Asselin Inc., 130 383; Société Conseil Lambda Inc., 74 395; Petty cash, 115 750.

ACCOUNTS UNDER $35 000: 1 072 463.

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5. Maintenance and Repairs: $211 554

ACCOUNTS UNDER $35 000: 211 554.

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6. Rent: $4 289 459

Société Immobilière du Québec, 4 159 783.

ACCOUNTS UNDER $35 000: 129 676.

7. Supplies and Materials: $1 131 384

Enveloppe Innova, 70 898; Supplies and furnishings fund, 151 685; Government documents reproduction fund, 151 626; Logidec Inc., 307 212.

ACCOUNTS UNDER $35 000: 449 963.

8. Machinery and Equipment: $1 008 974

Bell Canada, 48 520; Epson Canada Limitée, 66 984; Supplies and furnishings fund, 157 530; Informatique Mercier Inc., 35 237; Informatique Première Inc., 50 408; Ogivar Technologies Inc., 182 884; Olivetti Systèmes et Réseaux Canada Ltée, 199 304.

ACCOUNTS UNDER $35 000: 268 107.

10. Transfer Payments: $396 679 381

.Contribution to the Teachers Pension Plan: $357 070 590

.Contribution to the Pension Plan of Certain Teachers: $26 976 600

.Contribution to the life insurance plan for public employees in the education and social services networks: $12 629 491

Assurance-vie Desjardins, 9 813 491.

ACCOUNTS UNDER $20 000: 2 816 000.

.Other: $2 700

ACCOUNTS UNDER $20 000: 2 700.

11. Other Expenditures: $181 651

Interest on overdue payments (pensions and other), 174 668.

ACCOUNTS UNDER $35 000: 6 983.

ORGANISMES RELEVANT DU MINISTRE RESPONSABLE DE L'APPLICATION DE LA CHARTE DE LA LANGUE FRANÇAISE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Terminology bank		72
	96	1
	96	73
Recovery		
Prior years' expenditures	62	58
Miscellaneous	32	
	94	58
Total Own-source Revenue	190	131

ORGANISMES RELEVANT DU MINISTRE RESPONSABLE DE L'APPLICATION DE LA CHARTE DE LA LANGUE FRANÇAISE

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-18

CHARTER OF THE FRENCH LANGUAGE

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Office de la langue française	19 530	4	19 227	11 488	1 194	1 262	974
2. Commission de protection de la langue française	2 108		2 052	1 551	61	87	30
3. Conseil de la langue française	2 643	1	2 488	1 502	67	136	424
4. Commission d'appel de francisation des entreprises	8		3				3
5. Commission de toponymie	1 781		1 780	1 187	67	66	180
6. Promotion of the French Language (*)	10						
7. Coordination of Charter Agencies	2 518	1	1 801	414	145	123	660
TOTAL	28 598	6	27 351	16 142	1 534	1 674	2 271

(*) Provision to increase any appropriation of a department or agency to undertake activities promoting the French language. The balance of the appropriations so transferred may be repaid to this provision with a right to reuse, the whole on the conditions fixed by the Conseil du trésor.

TOTAL FOR THE PROGRAM							
Voted	28 598	6	27 351	16 142	1 534	1 674	2 271

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	17 676	8 299

The objective of this program is to ensure the propagation, development, quality, respect and promotion of French in all sectors of activity; a further objective is the coordination and development of government language policies and activities.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
153	2 576	342	109	4					295			830
2	274	22	22						3			
12	201	52	8						54			32
16	215	33	14						2			
6	251	11	31						108			52
189	3 517	460	184	4					462			914

189	3 517	460	184	4	462	914

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	462	914

ORGANISMES RELEVANT DU MINISTRE RESPONSABLE DE L'APPLICATION DE LA CHARTE DE LA LANGUE FRANÇAISE
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropriations	Expenditures	
		1991	1990
Business Firms			
Assistance to Quebec organizations for events promoting the French language	265	261	198
Educational Institutions			
Research on linguistics and terminology	135	111	128
Other			
Non-Profit Organizations			
Assistance to Quebec organizations for events promoting the French language	140	137	81
Research on linguistics and terminology			15
Government support for a deeper involvement by workers in the francization process	300	299	306
Other	82	54	67
Individuals			
Research on linguistics and terminology	55	52	40
Total	977	914	835

ORGANISMES RELEVANT DU MINISTRE RESPONSABLE DE L'APPLICATION DE LA CHARTE DE LA LANGUE FRANÇAISE
List of suppliers and beneficiaries by category

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1. **Wages, Salaries and Allowances:**	$16 142 663
2. **Other Remuneration:**	1 533 793
	$17 676 456

Including $2 024 507 for 30 executives (chief executive officers of agencies and managerial staff) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 70 635.

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3. **Transport and Communication Services:** $1 673 810

Telecommunications services fund, 717 372; Imprico, 47 216.

ACCOUNTS UNDER $35 000: 909 222.

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4. **Professional, Administrative and Other Services:** $2 271 072

Distance education fund, 371 540; Industrielle Services Techniques Inc. (IST), 460 600; Institut national de la recherche scientifique, 36 000; Services à la Recherche J.T.D. Inc., 110 613; UNIVERSITIES: McGill, 49 300, du Québec à Montréal, 57 583; Petty cash, 147 390.

ACCOUNTS UNDER $35 000: 1 038 046.

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5. **Maintenance and Repairs:** $188 976

Hewlett Packard Canada Ltée, 58 787.

ACCOUNTS UNDER $35 000: 130 189.

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6. **Rent:** $3 517 021

Société immobilière du Québec, 3 444 823.

ACCOUNTS UNDER $35 000: 72 198.

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7. **Supplies and Materials:** $460 242

Supplies and furnishings fund, 80 250; Government documents reproduction fund, 100 402; Les Publications du Québec fund, 46 603.

ACCOUNTS UNDER $35 000: 232 987.

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8. Machinery and Equipment: $645 664

Apple Canada Inc., 40 093; Supplies and furnishings fund, 47 478; Hewlett Packard Canada Ltée, 102 092; Olivetti Systèmes et Réseaux Canada Ltée, 35 918; Oracle Corporation Canada Inc., 46 200; Philips Électronique Ltée, 100 725; Société de téléinformatique RTC, 40 109; Sun Microsystèmes of Canada Inc., 41 887.

ACCOUNTS UNDER $35 000: 191 162.

10. Transfer Payments: $913 596

.Assistance to Québec organizations for events promoting the French language: $397 796

Association canadienne pour la gestion de la production et des stocks, 28 000; Centre de linguistique de l'entreprise, 26 500; Chambre de commerce de Sherbrooke, 21 000; Télé-université, 30 000.

ACCOUNTS UNDER $20 000: 292 296.

.Research on linguistics and terminology: $163 400

Collège d'enseignement général et professionnel Edouard-Montpetit, 29 000; Nil Parent, 25 000; UNIVERSITIES: Laval, 20 000, de Montréal, 38 600.

ACCOUNTS UNDER $20 000: 50 800.

.Government support for a deeper involvement by workers in the francization process: $298 500

Centrale des syndicats démocratiques (C.S.D.), 55 500; Confédération des syndicats nationaux, 67 000; Fédération des travailleurs du Québec, 176 000.

.Other: $53 900

ACCOUNTS UNDER $20 000: 53 900.

11. Other Expenditures: $4 515

ACCOUNTS UNDER $35 000: 4 515.

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	108	86
Interest		
Miscellaneous	10	36
Recovery		
Miscellaneous	20	16
	138	138
Total Own-source Revenue	138	138

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

THE PUBLIC PROTECTOR

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	5 035	4	5 007	2 610	999	432	193
Statutory (1)	61		61	61			
TOTAL	5 096	4	5 068	2 671	999	432	193

(1) Public Protector Act, R.S.Q., c. P-32.

PROGRAM 2
Summary: page 1-24

THE AUDITOR GENERAL

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	14 214	2	13 987	10 245	553	576	1 364

PROGRAM 3
Summary: page 1-24

ADMINISTRATION OF THE ELECTORAL SYSTEM

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Internal Management and Support Statutory (2)	9 200	1	8 591	5 913	359	466	559
2. Commission de la représentation Statutory (3)	560		299			205	87
3. Electoral Activities Statutory (2)	4 180		4 092				
TOTAL	13 940	1	12 982	5 913	359	671	646

(2) Election Act, R.S.Q., c. E-3.2.
(3) Act respecting electoral representation, R.S.Q., c. R-24.1.

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	19 249	6	18 994	12 855	1 552	1 008	1 557
Statutory	14 001	1	13 043	5 974	359	671	646
	33 250	7	32 037	18 829	1 911	1 679	2 203

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	20 740	9 733

The objective of this program to enable the Public Protector to consider and appraise citizens' complaints as regards Government administration.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
18	621	63	33	2					36			
18	621	63	33	2					36			

The objective of this program is to carry out an audit, to verify conformity and optimal use of the resources of the Consolidated Revenue Fund, departments and several Government agencies and enterprises and to report the results of this examination to the National Assembly.

70	679	134	181	12					173			

The objective of this program is to enforce the Legislation respecting election administration and the financing of political parties.

256	561	291		2					184			
	1	6										
				2 921								1 171
256	562	297		2 923					184			1 171

88	1 300	197	214	14					209			
256	562	297		2 923					184			1 171
344	1 862	494	214	2 937					393			1 171

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	393	1 171

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri- ations	Expenditures	
		1991	1990
Non-Profit Organizations			
Financing of political parties	1 171	1 171	1 137
Total	**1 171**	**1 171**	**1 137**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

List of suppliers and beneficiaries by category

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1. Wages, Salaries and Allowances:	$18 828 778
2. Other Remuneration:	1 911 318
	$20 740 096

Including $3 709 145 for 51 executives (designated persons, their assistants and managerial staff) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 104 440.

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3. Transport and Communication Services: $1 679 055

Cossette Communication-Marketing, 119 244; Telecommunications services fund, 599 169; Métropole Litho Inc., 65 583.

ACCOUNTS UNDER $35 000: 895 059.

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4. Professional, Administrative and Other Services: $2 203 937

Caron Bélanger Ernst & Young, 40 437; École nationale d'administration publique (ÉNAP), 50 150; Fondation canadienne pour la vérification intégrée, 153 975; Computer services fund, 35 444; Gestion Perforem Ltée, 44 606; Groupe C.G.I. Inc., 43 907; Groupe DMR Inc., 36 585; Jacques Lamonde, 83 206; Poissant Thibault - Peat Marwick Thorne, 53 662; Protection blindée de Québec Inc., 76 439; Receveur général du Canada (Bureau du vérificateur général du Canada), 84 119; Richard Cournoyer & Associés Inc., 37 690; Samson Bélair / Deloitte & Touche, 38 219; Marcel Ste-Marie, 45 661; Tremblay, Bois, Mignault, Duperrey & Lemay, 192 957; Ville de Ste-Foy, 156 151.

ACCOUNTS UNDER $35 000: 1 030 729.

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5. Maintenance and Repairs: $344 023

Sancomat Inc., 66 656.

ACCOUNTS UNDER $35 000: 277 367.

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6. Rent: $1 861 174

Centre-Bois-de-Boulogne Inc., 42 162; Roussin & Frères Inc., 320 360; Société immobilière BB/A Inc., 99 735; Société immobilière du Québec, 1 268 256; Xerox Canada Ltée, 99 148.

ACCOUNTS UNDER $35 000: 31 513.

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7. Supplies and Materials: $494 364

Boulevard produits de bureau Inc., 35 789; Supplies and furnishings fund, 58 352; Hydro-Québec, 137 780.

ACCOUNTS UNDER $35 000: 262 443.

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8. Machinery and Equipment: $606 319

Centre d'Affaires Crowntek Inc., 90 894; Ingres Canada Ltée, 56 533; Olivetti système et réseaux Canada Ltée, 81 648; Sun Microsystèmes of Canada Inc., 49 276; Systèmes A.C.C.I. Inc., 35 451.

ACCOUNTS UNDER $35 000: 292 517.

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10. Transfer Payments: $1 171 299

.Administration of the electoral system: $1 171 299

FINANCING OF POLITICAL PARTIES: Allowance to the Nouveau parti démocratique, 29 104; Allowance to the Equality Party, 53 853; Allowance to the Liberal Party, 589 022; Allowance to the Parti québécois, 473 616.

ACCOUNTS UNDER $20 000: 25 704.

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11. Other Expenditures: $2 936 327

.Electoral expenditures

Atelier poly-teck Inc., 86 886; Centre de récupération de Beauce Inc., 287 444; Cossette Communication-Marketing, 232 355; Diverbec Inc., 58 236; Emballage St-Jean Ltée, 51 284; Étiquette & ruban adhésif Commerce Inc., 60 493; Pierre Fafard, 45 440; Formulaires et systèmes Moore Ltée, 101 256; Imprimerie Provinciale Inc., 92 589; Litho Prestige, 58 103; Rolland Inc., 203 085; Tremblay, Bois, Mignault, Duperrey & Lemay, 42 123.

ACCOUNTS UNDER $30 000: 1 617 033.

RÉGIE DE L'ASSURANCE-MALADIE DU QUÉBEC

DÉTAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY ET CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-22

HEALTH INSURANCE PLAN

The objective of this program is to defray the cost of the services insured under the health insurance plan and of related administrative expenses.

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditure	TRANSFER PAYMENTS
1. Medical Care				
Statutory (1)	1 814 789		1 796 312	1 796 312
2. Optometric Care				
Statutory (1)	51 998		48 827	48 827
3. Dental Care				
Statutory (1)	75 257		75 257	75 257
4. Drugs and Services for the Elderly				
Statutory (1)	401 669		396 621	396 621
5. Other Services				
Statutory (1)	59 295		59 295	59 295
6. Administration				
Statutory (1)	58 621		58 621	58 621
TOTAL	2 461 629		2 434 933	2 434 933

(1) $1 320 704 177 projected from the Health Services Fund and $1 115 111 423 from the Consolidated Revenue Fund for an actual expenditure of $1 320 704 177 for the Health Services Fund, representing half the employers' contribution to that fund (see page 2-182) in regard to the Act respecting the Régie de l'assurance-maladie du Québec, R.S.Q., c. R-5 and $1 114 228 347 from the Consolidated Revenue Fund.

TOTAL FOR THE PROGRAM				
Statutory	2 461 629		2 434 933	2 434 933

	TRANSFER PAYMENTS
TOTAL FOR THE SUPERCATEGORY	2 434 933

RÉGIE DE L'ASSURANCE-MALADIE DU QUÉBEC
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Individuals			
Study and research grants and premiums	24 410	24 410	20 079
Drugs and pharmaceutical services to the elderly	401 669	396 621	341 831
Orthopedic appliances and prostheses	34 885	34 885	28 716
Dental care	75 257	75 257	74 505
Medical care	1 814 789	1 796 312	1 658 155
Optometric care	51 998	48 827	46 740
Government Enterprises and Agencies			
Régie de l'assurance-maladie du Québec - Expenses related to the administration of the health insurance plan	58 621	58 621	53 241
Total	2 461 629	2 434 933	2 223 267

10. Transfer Payments: $2 434 932 524

.Régie de l'assurance-maladie du Québec:

.Study and research grants and premiums: $24 410 209

.Administrative Expenses: $58 620 755

.Drugs and pharmaceutical services for the elderly: $396 621 201

.Orthopedic appliances and prostheses: $34 884 923

.Dental care: $75 256 934

.Medical care: $1 796 312 090

.Optometric care: $48 826 412

REVENU
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Income and Property Taxes		
Personal income tax	11 578 579	10 228 644
Corporate tax (A)	1 711 825 (1)	1 890 369
Succession duties	861	(1 303)
	13 291 265	12 117 710
Consumer Taxes		
Retail sales	4 794 924 (2)	4 471 242
Fuel	1 150 098 (2)	1 256 838
Tobacco	585 785 (2)	515 263
Meals and lodging	383 333 (2)	470 243
Telecommunications	163 346	159 958
Advertising	11 587	11 356
	7 089 073	6 884 900
Duties and Permits		
Alcoholic beverages		
Retail beer sales	58 030 (3)	30 370
Sale of wine and spirits to permit holders	26 028 (4)	19 389
Forest resources		
Profits on forest operations	4 411 (5)	32 553
Pari-mutuel betting	21 123	21 334
Other		
Advertising contests	3 323	3 449
Amusement machines	15 127	15 506
Lotteries and races	2 934	3 272
Land transfers	98	1 176
Miscellaneous	(4)	20
	131 070	127 069

(A) Includes tax on corporation profits, the tax on capital and the corresponding tax on life insurance premiums.
(1) The decrease results from the recession's impact on business firm profits.
(2) The consumer tax reform since January 1991 entails reallotment of revenue between the various consumer tax sources. The 10% meal and lodging tax is totally merged in the retail sales tax. Besides, the tax rates on tobacco and fuel have been lowered because these were subject to the retail sales tax. Finally, the retail sales tax has been lowered from 9% to 8%.
(3) Revenues reflect an additional tax of 15 cents in force since April 27, 1990 per litre of beer.
(4) Revenues take into account an additional tax of 30 cents per litre of wine or spirits in force since April 27, 1990.
(5) The decrease in duties on profits from forest operations reflects the year's weakness in profits for that sector.

Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Miscellaneous Revenue		
Sale of goods and permits		
Collection of telecommunications tax on behalf of municipalities	4 532	4 273
Collection for the Québec Pension Plan	26 056	24 613
Recovery from third parties	66	75
Advance rulings	259	160
Miscellaneous		1
	30 913	29 122
Interest		
Personal income tax	195 101 (6)	117 880
Corporate tax	92 456 (6)	59 953
Succession duties	2 946	(1 136)
Retail sales	46 840 (6)	13 404
Fuel	4 890 (6)	1 156
Tobacco	3 741 (6)	943
Meals and lodging	12 279 (6)	3 629
Telecommunications	73	28
Duties on beer sales by retailers	1	81
Profits from forest operations	145	1 270
Advertising contests	254	46
Amusement machines	357	176
Lotteries	53	236
Land transfers	407	647
Miscellaneous	210	27
	359 753	198 340
Fines and forfeitures		
Penalties	47 082	35 367
Penalties - cheques without sufficient funds	468	502
Miscellaneous		3
	47 550	35 872
Recovery		
Prior years' expenditures	107	450
Salaries and wages - occupational accidents		52
Parental wage assistance	4 740	
Miscellaneous	3	4
	4 850	506
	443 066	263 840
Total Own-source Revenue	**20 954 474**	**19 393 519**

(6) The increase results mainly from the updating of interest on certain accounts receivable from the Ministère du Revenu: personal income tax for $59,5 million, corporate taxes for $10,8 million and consumer taxes for $37,0 million.

REVENU
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

Notes The following refunds were subtracted from revenue (in thousands of dollars)	1991	1990
Personal income tax (B) (C) (D)	2 038 637 (7)	2 225 476
Corporate tax (E)	301 284	301 235
Successions	798	604
Retail sales	36 554	38 417
Fuel	40 825	40 417
Tobacco	5 195	4 983
Meals and lodging	922	503
Telecommunications	111	51
Profits from forest operations	4 456	1 229
Advertising contests	178	260
Lotteries and races	319	178

(B) Including $128 132 471 in 1990-1991 ($119 276 363 in 1989-1990) for property tax refunds.
(C) Including $506 973 in 1990-1991 ($1 610 291 in 1989-1990) for availability allowances refunds.
(D) Including for assistance to families $519 943 579 in 1990-1991 ($465 777 230 in 1989-1990).
(E) Including $176 719 957 in refundable credits for losses other than capital losses and for scientific research and experimental development in 1990-1991 ($123 780 514 in 1989-1990).
(7) The decrease from the previous year in personal income tax refunds results mainly from the considerable income tax refunds in 1989-1990 following the reforms announced previously.

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-28

TAX ADMINISTRATION

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Collection	96 548	694	95 142	55 625	27 244	10 234	808
Statutory (1)	2 600		2 423				2 423
Statutory (2)	2 200		2 163				2 163
Statutory (3)	1 616		1 616				1 616
Statutory (4)	1 000		730				730
Statutory (5)	300		262				262
Statutory (6)	74 700		74 700				
Statutory (7)	1 186	497					
2. Audit	51 414	3 125	46 760	39 749	2 440	3 552	181
Statutory (7)	558	103					
3. Technical Support	59 217	5 515	51 325	25 763	4 820	501	6 659
Statutory (7)	5 731	3 162					
4. Administration and Administrative Support	57 153	2 990	52 073	12 908	985	6 757	1 024
Statutory (7)	827						
5. Services to the Public and Industry	27 835	1 905	24 244	12 726	2 407	1 436	748
Statutory (7)	238						
TOTAL	383 123	17 991	351 438	146 771	37 896	22 480	16 614

(1) Retail Sales Tax Act, R.S.Q., c. I-1 (Allowances to agents for tax collection and remittance).
(2) Fuel Tax Act, R.S.Q., c. T-1 (Allowances to agents for tax collection and remittance).
(3) Tobacco Tax Act, R.S.Q., c. I-2 (Allowances to agents for tax collection and remittance).
(4) Meals and Hotels Tax Act, R.S.Q., c. T-3 (Allowances to agents for tax collection and remittance).
(5) Financial Administration Act, R.S.Q., c. A-6.
(6) Act respecting the ministère du Revenu, R.S.Q., c. M-31 (Interest and refunds).
(7) Retail Sales Tax Act, R.S.Q., c. I-1 (To implement the consumer taxes reform in Québec and to administer the Goods and Services tax on behalf of the Government of Canada).

PROGRAM 2
Summary: page 1-20

FINANCIAL ASSISTANCE FOR WORK INCOME

1. Assistance to Parents for their Work income	6 300		5 535				
2. Employment Income Supplement							
TOTAL	6 300		5 535				

The objective of this program is to collect amounts owed by mandataries and taxpayers liable under the fiscal laws and to repress tax evasion and fraud.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
65	106	666	95	4					295			
				74 700								
42	25	509	34	1					227			
2 217	6 275	303	638	513					3 636			
511	28 232	1 173	206	15					181			81
44	106	6 593	43	2					139			
2 879	34 744	9 244	1 016	75 235					4 478			81

The objective of this program is to provide low-income workers with additional income by paying them benefits based on the income of the household.

	5 535
	5 535

(in thousands of dollars)

PROGRAM 3 (*)
Summary: page 1-30

CONTROL OF GAMES OF CHANCE AND RACES

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	3 127		2 932	1 874	271	47	45
Statutory (8)	5		5				
TOTAL	3 132		2 937	1 874	271	47	45

(8) Act respecting lotteries, publicity contests and amusement machines, R.S.Q., c. L-6.

(*) Régie des loteries du Québec has superseded, on November 21, 1990, Régie des loteries et courses du Québec whose appropriations and expenditures belong to this program (S.Q., 1990, c.46).

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	301 594	14 229	278 011	148 645	38 167	22 527	9 465
Statutory	90 961	3 762	81 899				7 194
	392 555	17 991	359 910	148 645	38 167	22 527	16 659

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	186 812	162 969

The objective of this program is to protect the public when games of chance and races for which pari-mutuel betting is allowed are organized and conducted.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
34	565	44	16	1 5					35			
34	565	44	16	6					35			

2 913	35 309	9 288	1 032	536 74 705					4 513			5 616
2 913	35 309	9 288	1 032	75 241					4 513			5 616

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	4 513	5 616

REVENU
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Non-Profit Organizations			
Other	102	81	37
Individuals			
Assistance to parents for their work income	6 300	5 535	8 278
Employment income supplement			2 188
Total	6 402	5 616	10 503

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1. Wages, Salaries and Allowances:	$148 644 610
2. Other Remuneration:	38 168 225
	$186 812 835

Including $11 182 284 for 164 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 723 627.

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3. Transport and Communication Services: $22 528 127

Courrier Purolator Ltée, 207 417; Communication services fund, 397 317; Telecommunications services fund, 6 295 200; Hôtellerie le Dauphin, 40 999; Imprimerie Gilmar Inc., 142 438; Inter-Voyage Inc., 89 631; Prisme Communications Ltée, 71 086; Propair Inc., 39 741; Société canadienne des postes, 9 560 497; Voyages CAA, 142 867.

ACCOUNTS UNDER $35 000: 5 540 934.

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4. Professional, Administrative and Other Services: $16 657 579

Bell & Howell (Québec) Ltée, 265 178; Biro Inc., 351 178; Claude Bouillon, 38 734; C.C.H. Canadienne Ltée, 110 713; C.G.I. Conseillers en Gestion et Informatique Inc., 256 518; Collins Paré et Associés, 38 166; Computer Associates Canada Ltée, 49 603; Drouin, Paquin & Associés Ltée, 129 200; École nationale d'administration publique (E.N.A.P.), 48 941; E.T.I. (Québec) Inc., 245 320; Étude Coutu Bernier, 267 850; Les Publications du Québec fund, 36 217; Computer services fund, 119 223; Gouvernement du Québec (judicial stamps), 116 355; Groupe DMR Inc., 1 586 375; Impérial Tobacco, 42 000; Industrielle Services Techniques Inc., 132 972; Info-Conseil Inc., 76 280; Informatique Multi-Hexa Inc., 91 630; Joncas Postes Expert Inc., 587 229; LGS Conseillers en Informatique Inc., 607 683; NCR Canada Ltée, 103 046; Paquette & Associés, 84 473; Publications CCH/FM Ltée, 80 348; Roy Bourassa & Associés Inc., 621 408; Secur Inc., 50 341; Services Conseils Systématix Inc., 66 272; SHL Systemhouse Inc., 606 777; Société québécoise d'information juridique, 277 482; Steria (Canada) Inc., 62 369; Surintendant des faillites, 262 395; Ville de Montréal, 107 246; Villeneuve, Miller, Lortie, Golden, Guralnick & Associés, 65 623; Petty cash, 186 293;

Indemnities granted to agents for collecting and remitting taxes::

Retail sales	2 423 171
Fuel	2 162 708
Tabacco	1 615 768
Meals and Hotels	729 761
	6 931 408

ACCOUNTS UNDER $35 000: 1 954 733.

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5. Maintenance and Repairs: $2 913 712

Baillargeon, Breton et Associés (1982) Inc., 101 466; Bell & Howell (Québec) Ltée, 94 517; Computer Associates Canada Ltée, 130 545; Équipement de Bureau Aztec Ltée, 40 677; I.B.M. Canada Ltée, 685 886; Kodak Canada Inc., 69 177; Legent Corporation, 47 875; Nixdorf Computer Canada Ltée, 52 040; Philips Électronique Ltée, 88 635; Société immobilière du Québec, 407 020; Storagetek Canada Inc., 222 672;

Systèmes d'Information Motorola Ltée, 82 283; Unisys Canada Inc., 272 072.

ACCOUNTS UNDER $35 000: 618 847.

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6. Rent: $35 307 828

Bell & Howell Québec Ltée, 91 515; Computer hardware and software fund, 5 238 370; Computer services fund, 57 614; Hitachi Data Systems Inc., 123 087; I.B.M. Canada Ltée, 888 748; Kodak Canada Inc., 95 328; Savin Canada Inc., 179 021; Société immobilière du Québec, 28 389 969; Xerox Canada Ltée, 168 137.

ACCOUNTS UNDER $35 000: 76 039.

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7. Supplies and Materials: $9 288 901

B.A.S.F. Canada Inc., 87 096; Crain-Drummond Inc., 220 385; ENVELOPPES: Innova, 698 618, Montréal Inc., 166 772, Supreme Inc., 95 645; Supplies and furnishings fund, 507 049; Les Publications du Québec fund, 57 329; Government documents reproduction fund, 163 932; Formulaires et Systèmes Moore Ltée, 703 300; FORMULES D'AFFAIRES: Datamark (1989) Inc., 113 664, Étoile Ltée, 99 554, Lancaster Inc., 224 275; Imprico, 121 341; Imprimerie Canada Inc., 286 248; Industries ProSpec Inc., 43 944; Interglobe (Montréal) Inc., 657 377; Interlitho Inc., 74 718; Interweb (1981) Inc., 1 050 509; Joseph Clermont Inc., 42 643; Junros Inc., 40 052; Kodak Canada Inc., 281 385; Litho Prestige Inc., 440 513; Morton International Ltée, 220 679; Papeteries J.B. Rolland Ltée, 292 685; Pétroles Esso Canada, 43 360; Produits Shell Canada Ltée, 38 867; Services graphiques Southam Paragon, 763 017; Storagetek Canada Inc., 52 664; Tenex Data Corporation, 301 356; Unisys Canada Inc., 37 883; Val Pan Microfilms Inc., 183 891.

ACCOUNTS UNDER $35 000: 1 178 150.

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8. Machinery and Equipment: $5 544 513

Bell & Howell (Québec) Ltée, 344 815; Centres d'Affaires Crowntek Inc., 136 899; Centres de Service Micro Contact Inc., 85 034; Computer Association Canada Ltée, 67 323; Computerland, 114 071; Computertime, 35 758; D.O.S. Centre Epson, 43 736; Epson Canada Ltée, 85 504; Supplies and furnishings fund, 332 027; General Motors du Canada Ltée, 111 807; Hewlett Packard Canada Ltée, 38 191; I.B.M. Canada Ltée, 1 197 151; Legent Corporation, 36 225; Memorex Telex Inc., 91 138; Meubles L.B. Charland Inc., 52 189; Micro Logic Ste-Foy Ltée, 82 499; Ogivar Technologies Inc., 650 982; Olivetti Systèmes et Réseaux Canada Ltée, 287 308; Oracle Corporation Canada Inc., 38 175; Pansophic Systèmes of Canada Ltée, 130 468; Performance Systèmes Inc., 70 225; Storagetek Canada Inc., 102 933; Sun Microsystèmes du Canada, 43 042; Systèmes d'Information Motorola Ltée, 273 819; Telca Co Inc., 77 297; Unisys Canada Inc., 324 327.

ACCOUNTS UNDER $35 000: 691 570.

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10. Transfer Payments: $5 616 214

.Assistance to parents for their work income: $5 535 414

Various individuals, 5 535 414.

.Other: $80 800

ACCOUNTS UNDER $20 000: 80 800.

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11. Other Expenditures: $75 240 490

INTEREST ON GOODS ACQUIRED UNDER CAPITAL LEASES AND LEASING: I.B.M. Canada Ltée, 265 704; Systèmes d'Information Motorola Ltée, 80 978; Unisys Canada Inc., 72 787; INTEREST ON REVENUE REFUNDS: Individuals and corporations, 74 700 513.

ACCOUNTS UNDER $35 000: 120 508.

SANTÉ ET SERVICES SOCIAUX
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Other		
Private hospitals and other institutions	523	482
	523	482
Miscellaneous Revenue		
Sale of goods and services		
Third party liability - internal	2 682	1 962
Third party liability - external	260	202
Hospitalization insurance - foreigners	199	210
Third party liability - S.A.A.Q.	72 847	69 511
Miscellaneous	21	29
	76 009	71 914
Recovery		
Prior years' expenditures	445	115
Prior years' expenditures - Office des personnes handicapées du Québec	786	949
Federal sales tax	190	103
Miscellaneous	11	94
	1 432	1 261
	77 441	73 175
Total Own-source Revenue	77 964	73 657
Government of Canada Transfers		
Other programs		
Young delinquents	(7 636)	
Young offenders	32 023	26 272
Vocational rehabilitation of invalids	5 853	7 200
Treatment and rehabilitation services	171	863
Health and social services for English-speaking people	536	249
Miscellaneous	7	(11)
Total Government of Canada Transfers	30 954	34 573
Total Revenue	108 918	108 230

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-20

COMMUNITY SERVICES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operating Costs of Local Community Service Centres	513 547		511 088				
Statutory (1)	14 480		14 480				
2. Debt Service	5 106		4 455				
3. Rent	27 400		26 051				
TOTAL	560 533		556 074				

(1) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 2
Summary: page 1-20

SUPPORT FOR VOLUNTEER ORGANIZATIONS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Community Promotion and Service Agencies	43 378		43 249				
2. Community Home Maintenance Agencies	7 035		7 035				
TOTAL	50 413		50 284				

PROGRAM 3
Summary: page 1-22

SERVICES PROVIDED BY SHORT-TERM CARE HOSPITAL CENTRES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operating Costs	3 805 350		3 768 656				
Statutory (2)	125 836		121 013				
Statutory (3)	1 320 704		1 320 704				
2. Debt Service	174 037		174 032				
3. Rent	5 136		5 136				
TOTAL	5 431 063		5 389 541				

(2) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

(3) Appropriations and expenses of $1 320 704 177 representing half of the employers' contributions to the Health Services Fund (see page 2-182) as regards the Act respecting the Régie de l'assurance-maladie du Québec, R.S.Q., c. R-5.

The objective of this program is to ensure the availability of basic services in the field of health and social rehabilitation to individuals, groups and local communities.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												511 088
												14 480
												4 455
												26 051
												556 074

The objective of this program is to encourage the participation of volunteer groups whose services contribute to the carrying out of health and social service programs.

												43 249
												7 035
												50 284

The objective of this program is to make available to sick persons the short-term care required by their condition and to provide detection and prevention services.

												3 768 656
												121 013
												1 320 704
												174 032
												5 136
												5 389 541

(in thousands of dollars)

PROGRAM 4
Summary: page 1-22

SERVICES PROVIDED BY SOCIAL SERVICES CENTRES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operating Costs of Social Service Centres	250 358		250 253				
Statutory (4)	9 988		9 988				
2. Foster Families	99 278		99 278				
3. Debt Service	4		3				
4. Rent	10 933		10 933				
TOTAL	370 561		370 455				

(4) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 5
Summary: page 1-22

SERVICES PROVIDED BY REHABILITATION CENTRES

1. Operating Costs of Rehabilitation Centres for People with Adaptation Difficulties	337 508		337 508				
Statutory (5)	9 773		9 773				
2. Operating Costs of Rehabilitation Centres for the Handicapped	412 405		411 797				
Statutory (5)	11 068		11 068				
3. Debt Service	7 217		7 062				
4. Rent	10 791		10 791				
TOTAL	788 762		787 999				

(5) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

The objective of this program is to provide consultation services and services designed to ensure the protection of children, adolescents, the handicapped and the elderly and to develop or restore their self-reliance.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												250 253
												9 988
												99 278
												3
												10 933
												370 455

The objective of this program is to promote the rehabilitation of certain children by providing them with in-patient services adapted to their needs; its objective is also to enable handicapped adults to take part in activities facilitating their return to normal life.

												337 508
												9 773
												411 797
												11 068
												7 062
												10 791
												787 999

(in thousands of dollars)

PROGRAM 6
Summary: page 1-22

SERVICES PROVIDED BY RECEPTION AND LODGING CENTRES AND BY EXTENDED CARE HOSPITAL CENTRES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operating Costs of Lodging Centres	622 196		621 001				
Statutory (6)	17 466		16 863				
2. Operating Costs of Extended Care Hospital Centres	493 574		491 711				
Statutory (6)	16 519		15 758				
3. Debt Service	68 822		68 517				
4. Rent	1 314		1 289				
TOTAL	1 219 891		1 215 139				

(6) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 7
Summary: page 1-22

COORDINATION OF RESEARCH

1. Québec Health Research Fund	34 530		34 530				
2. Social Research	3 833		3 833				
TOTAL	38 363		38 363				

The objective of this program is to provide adults and the elderly with the extended care and lodging services required by their condition.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												621 001
												16 863
												491 711
												15 758
												68 517
												1 289
												1 215 139

The objective of this program is to encourage the acquisition of the knowledge required for defining and implementing health and social service programs.

												34 530
												3 833
												38 363

(in thousands of dollars)

PROGRAM 8
Summary: page 1-22

ADMINISTRATION AND REGIONAL COORDINATION

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration and Departmental Management	82 765	53	82 070	47 799	3 126	9 227	10 387
2. Advisory Body	703		677	497		36	33
3. Regional Councils	53 915		53 915				
Statutory (7)	2 133		2 133				
4. Grants for Establishment Associations	8 447		8 433				
5. Extra Grants	164 062		164 059				
Statutory (8)	1 319		228				
TOTAL	313 344	53	311 515	48 296	3 126	9 263	10 420

(7) Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.
(8) Public Health Protection Act, R.S.Q., c. P-35.

PROGRAM 9
Summary: page 1-22

OFFICE DES PERSONNES HANDICAPÉES DU QUÉBEC

1. Services to the Handicapped	44 089		44 062				
2. Administration and Management	10 065	5	9 938	4 493	2 395	907	346
TOTAL	54 154	5	54 000	4 493	2 395	907	346

TOTAL FOR THE PROGRAMS

Voted	7 297 798	58	7 251 362	52 789	5 521	10 170	10 766
Statutory	1 529 286		1 522 008				
	8 827 084	58	8 773 370	52 789	5 521	10 170	10 766

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	58 310	33 523

The objective of this program is to provide the Department with the resources and services necessary for establishing, implementing and controlling its health and social service programs; its objective is also to enable the public to help define its needs and to ensure the coordination of the development of healt services and social services.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
226	7 186	2 940	467	18					694			
1	95	15										
												53 915
												2 133
												8 433
												164 059
												228
227	7 281	2 955	467	18					694			228 768

The objective of this program is to ensure the handicapped the exercise of their rights.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
												44 062
16	1 362	135	125	1					124			34
16	1 362	135	125	1					124			44 096

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
243	8 643	3 090	592	19					818			7 158 711
												1 522 008
243	8 643	3 090	592	19					818			8 680 719

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	818	8 680 719

SANTÉ ET SERVICES SOCIAUX
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropriations	Expenditures	
		1991	1990
Business Firms			
Financial assistance for the integration of handicapped persons into enterprises	2 545	2 533	2 433
Ambulance services	37 608	37 608	33 124
Health and Social Services Establishments			
Operations:			
Reception and lodging centres and extended care hospital centres	1 152 324	1 147 877	1 041 891
Short-term care hospital centres	5 054 855	5 049 542	4 586 786
Local community services centres	553 248	553 248	499 230
Rehabilitation centres	787 010	787 010	724 254
Social services centres	371 923	371 923	340 431
Regional health and social services councils	55 884	55 884	44 344
Debt Service:			
Reception and lodging centres and extented care hospital centres	68 823	68 517	65 964
Short-term care hospital centres	174 037	174 032	166 988
Local community services centres	5 106	4 455	4 704
Rehabilitation centres	7 218	7 062	7 911
Social services centres	3	3	7
Non-Profit Organizations			
Assistance to establishments for association dues	8 447	8 433	7 708
Research centres and institutes	28 618	28 618	25 317
Special work centres	22 463	22 462	21 419
Community home maintenance agencies	7 035	7 035	6 001
Community promotion and service agencies	43 378	43 249	38 624
Organizations promoting the rights of handicapped persons	2 314	2 311	2 212
Canadian Red Cross Society	39 434	39 434	33 629
Other	20 155	20 153	20 872
Individuals			
Financial assistance to handicapped persons for various special needs	36 619	36 608	28 539
Study and upgrading grants	4 224	4 224	4 222
Compensation for victims of crime	1 318	228	187
Remuneration of interns and residents	77 831	77 831	71 298
Hospital care outside Quebec	99 833	99 833	99 617
Government Enterprises and Agencies			
Corporation d'urgences-santé de la région de Montréal Métropolitain (Ambulance services)	28 918	28 918	21 499
Fonds de la recherche en santé du Québec - Administrative expenses	1 688	1 688	1 741
Total	**8 692 859**	**8 680 719**	**7 900 952**

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1. Wages, Salaries and Allowances: $52 789 509
2. Other Remuneration: 5 520 845
$58 310 354

Including $8 413 742 for 120 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 256 384.

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3. Transport and Communication Services: $10 169 869

Alain Dery, 54 759; Dicom Express Inc., 80 476; FUNDS: Communication services fund, 954 956, Revolving fund of the Service aérien gouvernemental (including $3 156 126 for ambulance services), 3 243 093, Telecommunications services fund, 1 930 714; Juan-Roberto Iglesias, 36 302; Impressions Piché Inc., 52 344; PRINTING-HOUSES: Héon & Nadeau Ltée, 54 748, L'Éclaireur Ltée, 84 568; Inter-Voyage Inc., 208 316; Léveillé Vickers & Benson, 452 846; Marketel McCann Erickson Ltée, 251 856; Métrolitho Inc., 52 789; Paul Veilleux Ltée, 219 258; Taxis Co-op Québec 525-5191, 72 478.

ACCOUNTS UNDER $35 000: 2 420 366.

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4. Professional, Administrative and Other Services: $10 766 150

A.C.S.I. Biorex Inc., 68 876; Le Cabinet de Relations Publiques National Inc., 315 061; Centre d'accueil René-Lévesque, 66 541; CENTRES HOSPITALIERS: Courchesne, 50 345, Saint-Michel, 55 789, Ste-Marie, 93 034; CENTRES DE SERVICES SOCIAUX: du Bas-du-Fleuve, 55 166, Montréal métropolitain, 52 626; Cité de la santé de Laval, 46 138; Claude Roberge Inc., 81 320; Conseillers en gestion et informatique C.G.I. Inc., 50 000; REGIONAL HEALTH AND SOCIAL SERVICES COUNCILS: Côte-Nord, 49 157, Outaouais, 56 765, région Bas-St-Laurent & Gaspésie, 67 425, Saguenay-Lac-St-Jean, 121 548; Département de santé communautaire de l'hôpital général de Montréal, 86 169; Gaétan Deshaies, 104 910; Drouin Paquin & associés Ltée, 50 000; FUNDS: Communication services fund, 58 814, Computer services fund, 2 576 566; Gespro Informatique Inc., 60 125; GROUPS: de consultation en management et systèmes informatiques MSI Inc., 71 200, DMR Inc., 128 190; Hôtel-Dieu de Montmagny, 42 666; Informatique Multi-Hexa Inc., 51 351; L'Industrielle Services Techniques Inc., 64 977; L'Info-Conseil Consultation Inc., 53 463; Maurice Laramée, 47 801; Maurice McGregor, 90 224; Auguste Mockle, 36 309; Jean Pelletier, 104 845; Price Waterhouse, 48 140; Régie de l'assurance-maladie du Québec, 2 029 440; Colette Roberge, 51 600; SHL Systemhouse Inc., 89 500; Somapro Ltée, 380 455; Jean-Pierre Tessier, 51 047; Michel Tétreault, 119 236; Université Laval, 53 146; 161818 Canada Ltd., 264 730.

ACCOUNTS UNDER $35 000: 2 821 455.

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5. Maintenance and Repairs: $242 733

Services Techniques Bell Inc., 47 687.

ACCOUNTS UNDER $35 000: 195 046.

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6. Rent: $8 642 794

Savin Canada Inc., 125 748; Société immobilière du Québec, 8 410 829; Xerox Canada Inc., 65 234.

ACCOUNTS UNDER $35 000: 40 983.

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7. Supplies and Materials: $3 090 038

Drummond Formules d'Affaires (1984) Ltée, 128 173; Enveloppe Innova, 49 655; FUNDS: Government documents reproduction fund, 740 000, Supplies and furnishings fund, 273 090; FORMULES D'AFFAIRES: Étoile Ltée, 46 186, Lancaster Inc., 460 958; Papeteries J.B. Rolland Ltée, 83 951; Produits Fanco Inc., 61 246; Services Graphiques Southam Paragon Ltée, 531 423.

ACCOUNTS UNDER $35 000: 715 356.

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8. Machinery and Equipment: $1 410 585

Comterm Inc., 107 913; Epson Canada Ltd., 59 196; OE Inc., 142 824; Olivetti Systèmes et Réseaux Canada Ltée, 181 020; Philips Electronics Ltd., 161 102; Supplies and furnishings fund, 275 380; Sweet Electronics Ltd., 85 605.

ACCOUNTS UNDER $35 000: 397 545.

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10. Transfer Payments: $8 680 718 166

.Financial assistance for the integration of handicapped persons into enterprises: $2 532 474

Centre Soleil New Carlisle Inc., 80 810; Dépanneur Ingall Inc., 27 043; Horisol coop des travailleurs, 134 680; Point-Par-Point Inc., 37 544; Pothier, Bégin, Delisle, Veilleux, Morency, Sauvageau, 22 000; Reliure La Relève, 63 056; Serlan Inc., 247 741; Ville de La Tuque, 47 336.

ACCOUNTS UNDER $20 000: 1 872 264.

.Financial assistance to handicapped persons for various special needs: $36 608 422

Alexandre April, 24 906; Stéphanie Bélisle, 20 569; Adriana Bishara, 21 184; Francis Boulet, 27 513; Maude Bovet Turcotte, 20 208; Aniko Brobeck, 24 689; Sara Campeau, 30 633; Georges-Philippe Charrette, 22 764; Conseil Cri de la santé et des services sociaux de la Baie James, 62 299; Conseil régional de la santé et des services sociaux région de l'Abitibi-Témiscamingue, 420 804; REGIONAL HEALTH AND SOCIAL SERVICES COUNCILS: Bas-St-Laurent et Gaspésie, 2 329 124, Côte-Nord, 429 982, Estrie, 860 369, Kativik, 67 300, Laurentides-Lanaudière, 3 239 687, Montérégie, 1 790 917, Montréal métropolitain, 3 992 084, Outaouais, 2 268 776, Québec, 2 464 093, Saguenay Lac-St-Jean, 927 850, Trois-Rivières, 965 115; Jean-Michel Cormier, 22 180; Nicolas Decoste, 26 354; Alain Desmeules, 25 686; Carl Elliott, 25 322; Pierre Ferland, 29 672; Henri François-Sebast, 20 828; Éric Gamache, 25 931; Olivier Godin, 20 299; Marjorie Gosselin, 34 669; Véronique Grégoire, 29 304; Mario Labrie, 33 408; Thérèse Lapointe, 21 109; Jonathan Lavoie, 31 514; Julie-Anne Lord, 22 307; Roxane Mailloux, 26 435; Sylvain Marois, 26 230; David O'Kill, 21 294; Carine Paquette, 20 625; Andrée Pincence, 22 530; Anita Plamondon Vallée, 20 028; Dominic Proteau, 21 696; Victor Raby, 23 781;

David Reich, 22 037; Laurent Rollin, 20 795; David Sévigny, 25 485; Soreya Simoneau, 21 892; Thomas Tanguay, 23 650; Nicolas Tremblay, 21 597; Matthew Vininsky, 22 620.

ACCOUNTS UNDER $20 000: 15 888 278.

.Study and upgrading grants: $4 224 349

Fonds de la recherche en santé du Québec, 4 224 349.

.Rehabilitation centres: $794 071 895

F: Operation

D: Debt service

METROPOLITAN MONTRÉAL: À la Croisée (F), 2 361 018; Association montréalaise pour les aveugles (F), 3 195 200, (D), 36 942; ATELIERS: Fil d'Ariane Inc. (F), 236 983, Horizon Inc. (F), 676 942, Le Cap centre d'adaptation professionnelle (F), 2 941 936, (D), 36 666; Richelieu (F), 600 127; Boscoville (F), 6 364 353; Carrefour des jeunes de Montréal (F), 8 632 797; CENTRES: d'accueil: Charleroi (F), 10 755 448, Horizons de la jeunesse (F), 11 805 954, (D), 75 472; Jean-Olivier Chénier (F), 24 698 582, La Cité des Prairies (F), 14 432 887, (D), 655 496; La Clairière (F), 6 746 632, (D), 191 916; La Spirale (F), 2 095 951, Le Portage (F), 1 403 421, de Longueuil (F), 4 252 111, Miriam (F), 5 637 580, (D), 65 274; Préfontaine (F), 2 986 101, Savoie (F), 3 567 161, Sénécal (F), 9 564 675, Rose-Virginie-Pelletier (F), 9 361 786, Ste-Domitille (F), 5 633 223; d'intégration socio-professionnel de Laval (F), 3 917 607, de jeunesse Shawbridge (F), 13 862 542, (D), 20 526; Joie St-Pie-X Inc. (F), 4 494 279, Mackay (F), 3 711 780, Marie-Vincent (F), 4 990 063, (D), 125 410; Marroniers (F), 3 096 787, Mont-St-Patrick (F), 2 240 839, d'orientation et de réadaptation de Montréal (F), 1 078 661; de réadaptation: Alternatives (F), 1 709 063, Cartier (F), 14 092 797, Constance-Lethbridge (F), 5 724 704, Lucie-Bruneau (F), 11 843 485, (D), 906 999; Montérégie (F), 1 290 047, Mont-St-Antoine (F), 16 458 597, (D), 271 331; de l'Ouest de l'Île (F), 1 721 935, Rosalie-Jetté (F), 3 302 716, Ste-Hélène (D), 95 625; Standard Life Assurance Company (Income insurance premiums) (F), 1 249 400; REGIONAL HEALTH AND SOCIAL SERVICES COUNCILS: Montérégie (F), 2 144 769, Montréal métropolitain (F), 5 173 551; Corporation du chalet d'enfants Primavesi (F), 1 727 518; Domrémy Montréal (F), 5 752 697; Élan jeunesse (F), 6 742 505; Foyers de transition (F), 224 289; Habitat Soleil (F), 6 798 632; Havre-Jeunesse (F), 552 419; INSTITUTS: Dominique-Savio (F), 13 710 005, Nazareth et Louis-Braille (F), 7 292 520, Raymond-Dewar (F), 7 145 907; MAISONS: Élisabeth (F), 665 111, Familiales d'Youville Inc. (F), 195 280, Notre-Dame-de-Laval Inc. (F), 13 079 564, (D), 427 320; Promotions sociales Taylor-Thibodeau (F), 12 863 537, (D), 184 387; Relais Laval Inc. (F), 3 928 673; Villa Notre-Dame-de-Grâce (F), 4 968 673, (D), 52 319;

METROPOLITAN QUÉBEC: Carrefour Mont-Plaisant Inc. (F), 4 495 406; (D), 115 622; CENTRES: d'accueil: Cinquième Saison (F), 10 408 179, (D), 164 552; l'Escale (F), 7 210 799, (D), 188 222; Le Phare (F), 5 339 934, Louis-Hébert Inc. (F), 3 645 354; d'apprentissage et de développement individuel (F), 906 771, Cardinal-Villeneuve Inc. (F), 8 283 664, (D), 35 881; François-Charon (F), 17 629 076, Jeunesse de Tilly Inc. (F), 6 340 876; Conseil de la santé et des services sociaux de Québec (F), 1 834 365; Hôpital du St-Sacrement (F), 93 266; Institut des Sourds de Charlesbourg Inc. (F), 6 795 578; La Clairière de Québec (F), 5 246 226; Mont-St-Aubert Inc. (F), 6 594 070; Mont-d'Youville (F), 9 736 361; Pavillon St-Charles-de-Limoilou (F), 10 786 010, (D), 413 528;

VARIOUS ELECTORAL DISTRICTS: ABITIBI-EST: Centre d'Orientation l'Étape Inc. (F), 7 086 524; (D), 90 490; ABITIBI-OUEST: Centre d'accueil Normand (F), 1 444 382; Clair Foyer Inc. (F), 8 450 797, (D), 126 960; ARGENTEUIL: Accueil Vert-Pré d'Huberdeau (F), 4 882 402; Capar Inc. (F), 513 991; ARTHABASKA: Centre d'accueil Nor-Val (F), 6 727 963; BEAUCE-SUD: Centre Victor-Cloutier (F), 5 724 160, (D), 90 048; BEAUHARNOIS: Centre jeunesse de la Montérégie (F), 14 460 543, (D), 127 549; BELLECHASSE: Centre d'accueil Pavillon des jeunes (F), 5 073 627; CHAMBLY: Centre d'accueil Anne-Leseigneur (F), 10 819 599; CHAMPLAIN: Corporation les Deux-Rives (F), 9 583 426, (D), 137 443; CHARLEVOIX: Fondations Fafard (F), 1 429 263; CHÂTEAUGUAY: Pavillon Foster (F), 1 209 279; Services de réadaptation du Sud-Ouest (F), 9 116 161, (D), 32 327; CHICOUTIMI: Centre d'entraînement à la vie de Chicoutimi (D), 116 962; Conseil de la santé et des services sociaux de la région du Saguenay-Lac-St-Jean (F), 24 423 039; Institut St-Georges Inc. (D), 179 824; DRUMMOND: Pavillon Laforest Inc. (F), 4 662 204, (D), 143 443; GASPÉ: RECEPTION CENTRES: Les Amets (F), 2 606 943, Le Cabestan (F), 1 737 267, (D), 65 238; GATINEAU: Pavillon du Parc Inc. (F), 144 605; GROULX: Centres de réadaptation du Contrefort (F), 8 169 647; HULL: CENTRES: d'adaptation et de réadaptation La Ressource (F), 2 395 026, de réadaptation les jeunes de l'Outaouais (F), 9 086 941; Conseil de la santé et des services sociaux de l'Outaouais (F), 768 092; Pavillon Jellinek (F), 1 883 133; ÎLES-DE-LA-MADELEINE: Centre de travail et de transition des Îles (F), 899 805; JOLIETTE: Atelier du fil au bois (F), 1 364 784; CENTRES D'ACCUEIL: de réadaptation Le Bouclier (F), 1 446 432, St-Joseph-de-Joliette (F), 4 236 329; Pavillons Jeunesse Joliette Inc. (F), 4 871 113, (D), 159 169; L'ASSOMPTION: Centre d'Accueil l'Envol Inc. (F), 2 806 636; LABELLE: Centre d'accueil des Laurentides (F), 8 976 569; LAC-ST-JEAN: Villa des Lys Inc. (F), 22 616, (D), 120 080; LAVIOLETTE: Centre de réadaptation du Lac-Édouard (F), 2 270 787; LOTBINIÈRE: Carrefour Lotbinière (F), 590 562; MASKINONGÉ: Domrémy Trois-Rivières Inc. (F), 2 063 815; MATANE: Pavillon de la Montagne (F), 3 246 652; MONTMAGNY-L'ISLET: Centre d'accueil Louis-C.-Dupuis (F), 7 094 193, (D), 132 035; NICOLET-YAMASKA: Centre Joie Ste-Thérèse Inc. (F), 2 478 177; ORFORD: Institut Val-du-Lac Inc. (D), 50 097; PONTIAC: Pavillon du Parc Inc. (F), 13 527 266, (D), 318 816; PORTNEUF: Pavillon Toupin Inc. (F), 3 949 284, (D), 85 253; PRÉVOST: Centre de Réadaptation La Ruche Inc. (F), 1 750 310; Conseil de la santé et des services sociaux Laurentides-Lanaudière (F), 2 750 838; PAVILLONS: André-Boudreau (F), 1 186 255, Ste-Marie Inc. (F), 5 292 180; Villa Raymond (F), 833 421; RICHELIEU: Ateliers Riverains (F), 863 749; RIMOUSKI: Centre d'accueil Relais Jeune Est (F), 4 577 808, (D), 32 212; Conseil de la santé et des services sociaux région Bas-St-Laurent & Gaspésie (F), 390 263; Villa de l'Essor Inc. (F), 6 166 045, (D), 113 781; RIVIÈRE-DU-LOUP: Ateliers du Grand-Portage Inc. (F), 743 245; Centre de services de réadaptation Paul-Coulombe (F), 3 072 581, (D), 41 463; ROBERVAL: Le Claire Fontaine (F), 49 816; ROUSSEAU: Centre d'accueil des Quatre-Vents (F), 3 847 535; Résidence Ste-Marguerite Inc. (F), 2 632 080; ROUYN-NORANDA-TÉMISCAMINGUE: Conseil régional de la santé et des services sociaux région de l'Abitibi-Témiscamingue (F), 881 357; Maison Rouyn-Noranda Inc. (F), 6 507 315, (D), 109 775; SAGUENAY: Centre des Ressources Institutionnelles Côte-Nord Inc. (F), 10 798 090, (D), 195 016; Conseil de la santé et des services sociaux de la Côte-Nord (F), 297 318; SHEFFORD: Centre Butters Inc. (F), 14 595 845, (D), 103 962; SHERBROOKE: Centre de Réadaptation Estrie Inc. (D), 40 854; Conseil de la santé et des services sociaux région de l'Estrie (F), 27 028 506; Relais St-François Inc. (D), 100 231; ST-HYACINTHE: Pavillons Bois-Joly Inc. (F), 6 682 896, (D), 81 227; ST-JEAN: Le Renfort Inc. (F), 10 740 670, (D), 113 640; Maribro Inc. (F), 665 104; ST-MAURICE: Ateliers Centre du Québec Inc. (F), 2 404 674; TERREBONNE: La Maisonnée Laurendière (F), 4 189 779; TROIS-RIVIÈRES: Clinique de Réadaptation de Trois-Rivières Inc. (F), 2 576 811; Conseil de la santé et des services sociaux région Trois-Rivières (F), 769 845; Résidences de la Mauricie (F), 515 031; Ville Joie St-Dominique (F), 10 067 931, (D), 90 648;

GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN: 20 840 777.

.Social services centres: $371 926 319

F: Operation

D: Debt service

Centre hospitalier de la Baie d'Hudson (F), 163 374; SOCIAL SERVICES CENTRES: Abitibi-Témiscamingue (F), 8 192 428, Bas-du-Fleuve (F), 11 349 104, Centre du Québec (F), 22 124 561, Côte-Nord (F), 5 046 140, Estrie (F), 12 155 153, Gaspésie et des Îles-de-la-Madeleine (F), 6 815 823, Laurentides-Lanaudière (F), 27 730 079, Montréal métropolitain (F), 101 674 000, Outaouais (F), 13 471 660, Québec (F), 44 280 460, Richelieu (F), 40 372 424, Saguenay-Lac-St-Jean-Chibougamau (F), 12 601 205, Ville-Marie (F), 34 999 699; COUNCILS: Cri de la santé et des services sociaux de la Baie James (F), 545 696, régional de la santé et des services sociaux de la région de l'Abitibi-Témiscamingue (F), 370 760; Regional Health and Social Services: Bas-St-Laurent et Gaspésie (F), 778 200, Côte-Nord (F), 367 500, Estrie (F), 304 950, Laurentides-Lanaudière (F), 873 156, Montérégie (F), 2 047 000, Montréal métropolitain (F), 4 734 250, Outaouais (F), 328 750, Québec (F), 1 858 204, Saguenay-Lac-St-Jean (F), 582 274, Trois-Rivières (F), 736 360; Hôpital de l'Ungava (F), 137 072; Services sociaux juifs à la famille de Montréal (F), 7 273 728;

GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN: 9 987 847.

ACCOUNTS UNDER $20 000: 24 462.

.Special work centres: $22 462 350

Association québécoise des Entreprises Adaptées Inc., 51 148; ATELIERS: Abaco Inc., 276 927, Flèche de Fer Inc., 1 158 500, Industriel St-Jean (1980) Inc., 305 370, Kami Inc., 176 474, Lago Inc., 762 797, Léopold Desrosiers Inc., 471 445, l'Essor Inc., 272 039, Martin-Pêcheur Inc., 721 744, Poly-Teck Inc., 751 236, populaires de Sept-Îles, 37 607, de Réadaptation au Travail de Beauce Inc., 1 483 199, Taq Inc., 544 037, des Vieilles Forges Inc., 1 012 724; C.A.P.E.Q. Inc., 631 092; Cartonek Inc., 547 874; Centrap (Mitis) Inc., 902 394; CENTRES: Juif de Travail J.V.S. Inc., 686 936, de Sous-Traitance Beauce Inc., 854 267, de Transition: pour Adultes Le Transit Inc., 1 081 747, Le Sextant Inc., 1 058 127, de Travail: de Charlevoix Inc., 795 343, Laro Inc., 725 806; Chaîne de Travail Adapté CTA Inc., 561 999; Contenants Poly-Thèmes Inc., 457 201; ENTREPRISES: Polybar, 539 592, Tuméré Inc., 417 402; Groupe Prosac Inc., 218 000; Hichaud Inc., 400 324; Industries Modulaires de la Vallée Inc., 532 400; Pir-Vir Inc., 298 767; Placement Potentiel Inc., 443 144; RÉCUPÉRATIONS: Centre du Québec Inc., 537 992, du Comté de Maskinongé Inc., 509 296, Marronniers Inc., 446 719; SOCIÉTÉS: de Développement Communautaire St-Félicien Inc., 197 131, Via Inc., 1 042 952; Témabex Inc., 550 598.

.Local community service centres: $557 703 167

F: Operation

D: Debt service

METROPOLITAN MONTRÉAL: LOCAL COMMUNITY SERVICE CENTRES: Ahuntsic (F), 3 171 696; Centre-Sud (F), 4 372 053, Centre-Ville (F), 3 206 693, Côte-des-Neiges (F), 5 351 226, Hochelaga-Maisonneuve (F), 6 087 295, J.-Octave-Roussin (F), 4 906 432, Kateri (F), 2 905 773, Lac-St-Louis (F), 1 895 585, Longueuil-Est (F), 3 273 429, Longueuil-Ouest (F), 4 557 519, Marigot (F), 3 173 014, (D), 232 375; Mercier-Est/Anjou (F), 3 370 995, Métro (F), 3 814 754, des-Mille-Îles (F), 1 967 127, Montréal-Nord (F), 7 057 222, Norman-Béthume (F), 2 778 335, Notre-Dame-de-Grâce/Montréal-Ouest (F), 2 299 736, Olivier-Guimond (F), 2 371 993, Parc Extension (F), 2 430 182, La Petite Patrie (F), 3 344 971, Pierrefonds (F), 3 690 259, du Plateau Mont-Royal (F), 3 524 934, Rivière-des-Prairies (F), 2 852 102, (D), 264 563; Rosemont (F), 6 436 840, St-Henri (F), 3 331 935, (D), 257 188; St-Hubert (F), 4 022 267, St-Léonard (F), 2 618 223, St-Louis-du-Parc (F), 3 629 694, (D), 209 600; St-Michel (F), 3 001 657, Ste-Rose-de-Laval (F), 4 550 090, (D), 184 760; Samuel-de-Champlain (F), 4 670 033, des Seigneuries (F), 3 792 276, Verdun/Côte-St-Paul (F), 3 898 611, Vieux-Lachine (F), 1 803 793, Villeray (F), 2 821 248, Vallée des Patriotes (F), 3 081 431; Clinique communautaire de Pointe St-Charles (F), 2 631 126; Standard Life Assurance Company (Income insurance premiums) (F), 153 800; REGIONAL HEALTH AND SOCIAL SERVICES COUNCILS: Montérégie (F), 7 292 501, Montréal métropolitain (F), 28 315 932; Foyer pour personnes âgées St-Laurent, 1 790;

METROPOLITAN QUÉBEC: LOCAL COMMUNITY SERVICE CENTRES: Basse-Ville (F), 3 784 676; Chutes de la Chaudière-Desjardins (F), 4 215 265, de la Jacques-Cartier (F), 2 744 142, Laurentien (F), 3 976 780, La Source (F), 4 128 360; Conseil de la santé et des services sociaux de Québec (F), 9 108 830; Hôpital du St-Sacrement (F), 500 053;

VARIOUS ELECTORAL DISTRICTS: ABITIBI-EST: Centre local de services communautaires Le Minordet (F), 3 982 461; Centre de santé Lebel (F), 2 766 587; ABITIBI-OUEST: LOCAL COMMUNITY SERVICE CENTRES: des Aurores Boréales (F), 2 142 886, de l'Élan (F), 2 381 083; ARGENTEUIL: LOCAL COMMUNITY SERVICE CENTRES: Long-Sault (F), 1 618 007, de la Petite Nation (F), 2 212 886; ARTHABASKA: LOCAL COMMUNITY SERVICE CENTRES: de l'Érable (F), 4 606 596, (D), 375 049; Suzor-Côté (F), 3 478 794; BEAUCE-NORD: LOCAL COMMUNITY SERVICE CENTRES: Beauce-Centre (F), 1 401 058, Nouvelle-Beauce (F), 1 576 822; BEAUCE-SUD: Centre local de services communautaires La Guadeloupe (F), 2 602 658; BEAUHARNOIS: Centre local de services communautaires Seigneurie-Beauharnois (F), 3 725 623; BELLECHASSE: LOCAL COMMUNITY SERVICE CENTRES: Bellechasse (F), 1 956 315, Etchemins (F), 2 579 514; BERTHIER: Centre local de services communautaires d'Autray (F), 2 756 904; BONAVENTURE: LOCAL COMMUNITY SERVICE CENTRES: Chaleurs (F), 4 174 744, Malauze (F), 2 477 717; CHAMBLY: Centre local de services communautaires du Richelieu (F), 3 470 319; CHAMPLAIN: Centre local de services communautaires des Chenaux (F), 1 863 909; CHAPLEAU: Centre local de services communautaires Le Moulin (F), 2 792 385; CHARLEVOIX: LOCAL COMMUNITY SERVICE CENTRES: Charlevoix (F), 2 376 228, Orléans (F), 3 890 905; CHÂTEAUGUAY: Centre local de services communautaires Châteauguay (F), 5 060 161, (D), 155 263; CHICOUTIMI: LOCAL COMMUNITY SERVICE CENTRES: des Côteaux (F), 2 707 203, Saguenay-Nord (F), 2 485 538;

Conseil de la santé et des services sociaux de la région du Saguenay-Lac-St-Jean (F), 2 322 270; DEUX-MONTAGNES: Centre local de services communautaires Jean-Olivier Chénier (F), 2 999 128; DRUMMOND: Centre local de services communautaires Drummond, 3 723 231; DUBUC: Centre local de services communautaires du Fjord (F), 1 500 109; DUPLESSIS: LOCAL COMMUNITY SERVICE CENTRES: Fermont (F), 57 483, Sept-Iles (F), 2 538 548; HEALTH CENTRES: Basse Côte-Nord (F), 10 829 083, (D), 58 715; L'Hématite (F), 3 645 045, Port-Cartier (F), 4 610 659, St-Jean-Eudes (F), 9 420 311; FRONTENAC: Centre local de services communautaires Frontenac (F), 3 078 884; GASPÉ: LOCAL COMMUNITY SERVICE CENTRES: des Berges (F), 1 851 349, l'Estran (F), 1 500 388, de la Pointe (F), 2 205 426, (D), 212 500; La Saline (F), 2 649 973; Centre de santé des Haut-Bois (F), 2 276 423; GATINEAU: LOCAL COMMUNITY SERVICE CENTRES: des Draveurs (F), 2 928 419, La Presqu'Ile (F), 3 595 498, de la Rivière Désert (F), 1 574 259, Vallée de la Gatineau (F), 1 765 788; GROULX: Centre local de services communautaires Thérèse-de-Blainville (F), 5 813 613; HULL: Centre local de services communautaires de Hull (F), 5 179 206, (D), 237 362; Conseil de la santé et des services sociaux de l'Outaouais (F), 3 071 984; HUNTINGDON: LOCAL COMMUNITY SERVICE CENTRES: Huntingdon (F), 2 026 898, Jardin du Québec (F), 2 132 531; IBERVILLE: Centre local de services communautaires La Pommeraie (F), 4 592 568; ÎLES-DE-LA-MADELEINE: Centre local de services communautaires des Îles (F), 2 726 412; JOHNSON: Centre local de services communautaires La Chenaie (F), 1 245 667, (D), 64 080; JOLIETTE: Centre local de services communautaires de Joliette (F), 2 180 698; JONQUIÈRE: Centre local de services communautaires de la Jonquière (F), 3 699 445; KAMOURASKA-TÉMISCOUATA: LOCAL COMMUNITY SERVICE CENTRES: les Aboiteaux (F), 1 855 614, des Frontières (F), 4 003 679, (D), 255 530; Témiscouata (F), 1 616 433; L'ASSOMPTION: Centre local de services communautaires Le Méandre (F), 2 543 193; LABELLE: LOCAL COMMUNITY SERVICE CENTRES: des Hautes-Laurentides (F), 2 590 228, des Trois-Vallées (F), 2 090 919; LAC-ST-JEAN: Centre local de services communautaires Le Norois (F), 3 148 135; LAVIOLETTE: LOCAL COMMUNITY SERVICE CENTRES: du centre de la Mauricie (F), 3 975 191, du Haut St-Maurice (F), 2 957 317, Normandie (F), 1 997 242; La Corporation du Centre d'Accueil de la Tuque Inc. (F), 31 970; LOTBINIÈRE: LOCAL COMMUNITY SERVICE CENTRES: Arthur Caux (F), 2 603 241, (D), 185 525; les Blés d'Or (F), 2 471 892; MASKINONGÉ: Centre local de services communautaires Valentine-Lupien (F), 1 352 984; MATANE: Centre local de services communautaires de Matane (F), 3 218 728, (D), 21 324; MATAPÉDIA: LOCAL COMMUNITY SERVICE CENTRES: de la Mitis (F), 2 320 451, de la Vallée (F), 2 067 828; MÉGANTIC-COMPTON: LOCAL COMMUNITY SERVICE CENTRES: Fleur-de-Lys (F), 2 089 686, Maria-Thibault (F), 1 615 761; MONTMAGNY-L'ISLET: LOCAL COMMUNITY SERVICE CENTRES: Antoine-Rivard (F), 2 489 890, Centre d'accueil des Appalaches (F), 2 785 102, (D), 59 768; Trois-Saumons (F), 4 729 017, (D), 216 000; NICOLET-YAMASKA: Centre local de services communautaires Nicolet-Yamaska (F), 1 775 470; ORFORD: LOCAL COMMUNITY SERVICE CENTRES: Albert-Samson (F), 963 056, Alfred Desrochers (F), 1 940 665; PAPINEAU: Centre local de services communautaires Vallée-de-la-Lièvre (F), 2 110 292; PONTIAC: LOCAL COMMUNITY SERVICE CENTRES: Grande-Rivière (F), 2 183 060, Pontiac (F), 2 326 048; PORTNEUF: Centre local de services communautaires de Portneuf (F), 3 951 681; PRÉVOST: Centre local de services communautaires Arthur-Buies (F), 3 058 582; Conseil de la santé et des services sociaux Laurentides-Lanaudière (F), 3 823 320; RICHELIEU: Centre local de services communautaires du Havre (F), 2 612 496; RICHMOND: LOCAL COMMUNITY SERVICE CENTRES: La Chaumière (F), 2 007 129, du Val St-François (F), 2 532 721; RIMOUSKI: Centre local de services communautaires de l'Estuaire (F), 3 297 338; Conseil de la santé et des services sociaux région Bas-St-Laurent & Gaspésie (F), 2 063 301; RIVIÈRE-DU-LOUP: LOCAL COMMUNITY SERVICE CENTRES: des Basques (F), 1 142 766, Rivières et Marées (F), 2 154 268; ROBERVAL: LOCAL COMMUNITY SERVICE CENTRES: des Chutes (F), 2 463 936, des Prés-Bleus (F), 2 828 881; ROUSSEAU: LOCAL COMMUNITY SERVICE CENTRES: Joli-Mont (F), 2 990 729, Montcalm (F), 1 530 865, des Pays-d'en-Haut (F), 1 263 826; ROUYN-NORANDA-TÉMISCAMINGUE: Centre local de services communautaires Partage des Eaux (F), 2 862 415; HEALTH CENTRES: de Témiscamingue (F), 2 864 263, (D), 196 875; Ste-Famille (F), 11 728 458, (D), 370 822; Conseil régional de la santé et des services sociaux de la région de l'Abitibi-Témiscamingue (F), 1 328 927; SAGUENAY: LOCAL COMMUNITY SERVICE CENTRES: Aquilon (F), 2 565 318, Forestville (F), 2 766 262, (D), 138 350; Centre de santé de la Haute Côte-Nord (F), 5 060 198, (D), 614 125; Conseil de la santé et des services sociaux de la Côte-Nord (F), 3 988 756; SHEFFORD: Centre local de services communautaires de la Haute-Yamaska (F), 3 587 119; SHERBROOKE: Centre local de services communautaires Sud-Ouest-Centre (F), 4 129 299; Conseil de la santé et des services sociaux de la région de l'Estrie (F), 2 414 383; ST-FRANÇOIS: Centre local de services communautaires Gaston-Lessard (F), 3 797 727; ST-HYACINTHE: Centre local de services communautaires des Maskoutains (F), 3 675 435; ST-JEAN: Centre local de services communautaires Vallée des Forts (F), 3 899 381; TERREBONNE: Centre local de services communautaires Lamater (F), 3 417 273; TROIS-RIVIÈRES: Centre local de services communautaires Les Forges (F), 3 337 956; Conseil de la santé et des services sociaux région Trois-Rivières (F), 2 670 144; UNGAVA: Centre local de services communautaires des Grands Bois (F), 2 176 676; Centre de santé Isle-Dieu (F), 3 059 357, (D), 145 000; Conseil Cri de la santé et des services sociaux de la Baie James (F), 66 667; Conseil de la santé et des services sociaux Kativik (F), 54 167;

GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN: 14 480 004.

.Research centres and institutes: $28 617 751

Fonds de la recherche en santé du Québec, 28 617 751.

.Regional health and social services councils: $55 884 022

Standard Life Assurance Company (Income insurance premiums), 45 400; Conseil Cri de la santé et des services sociaux de la Baie-James, 28 432; Conseil régional de la santé et des services sociaux région de l'Abitibi-Témiscamingue, 2 651 544; REGIONAL HEALTH AND SOCIAL SERVICES COUNCILS: Bas-St-Laurent et Gaspésie, 4 822 594, Côte-Nord, 2 795 856, Estrie, 3 134 853, Kativik, 1 356 676, Laurentides-Lanaudière, 4 493 439, Montérégie, 5 675 779, Montréal métropolitain, 10 985 099, Outaouais, 3 674 216, Québec, 8 378 414, Saguenay-Lac-St-Jean, 2 670 203, Trois-Rivières, 3 382 826;

GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN: 1 765 657.

ACCOUNTS UNDER $20 000: 23 034.

.Government enterprises and agencies: $30 606 471

Corporation d'urgences-santé de la région de Montréal-Métropolitain, 28 918 371; Fonds de la recherche en santé du Québec (administration fees), 1 688 100.

.Compensation to victims of immunization: $227 500

Société de l'assurance-automobile du Québec, 227 500.

.Community home maintenance agencies: $7 035 160

COUNCILS: régional de la santé et des services sociaux de l'Abitibi-Témiscamingue, 163 820; Regional Health and Social Services: Bas-St-Laurent et Gaspésie, 432 317, Côte-Nord, 158 419, Estrie, 382 464, Laurentides-Lanaudière, 673 250, Montérégie, 1 152 204, Montréal Métropolitain, 2 102 322, Outaouais, 248 075, Québec, 935 845, Saguenay-Lac-St-Jean, 323 715, Trois-Rivières, 462 729.

.Community promotion and service agencies: $43 248 728

ACCUEILS: Communautaire jeunesse le périscope, 80 950, du sans abri, 254 120, Jeunesse de Grand'Mère Inc., 50 000, Harvey Bibeau Inc., 25 000; ACTIONS: Jeunesse St-Pie-X de Longueuil Inc., 60 000, Adojeune Inc., 40 000; Aid'elle, maison d'hébergement pour femmes et enfants victimes de violence familiale et/ou conjugale, 165 144; "L'Alliance des femmes" de Sacré-Coeur, 25 000; ALTERNATIVES: jeunesse de: Estrie, 85 000, Richelieu-Yamaska, 120 000, Sud-Ouest Inc., 85 000, Trois-Rivières, 60 000; pour elles (maison d'hébergement pour femmes violentées), 221 136; Antre Jeunes Inc., 93 750; Antre-temps Longueuil service d'aide aux jeunes adultes, 160 515; Arrêt-Source Inc., 130 979; Assaut Sexuel Secours (Val d'Or) Inc., 60 000; Assistance aux Femmes de Montréal Inc., 215 288; ASSOCIATIONS: des auxiliaires bénévoles des établissements de santé du Québec, 23 000, canadienne pour la santé mentale Chicoutimi-Saguenay, 67 990, du diabète du Québec, 20 000, des grands frères et grandes soeurs du Québec, 43 000, des groupes jeunesse de l'Or Blanc, 40 000, des Hypoglycémiques du Québec Inc., 20 000, des Intervenants en Toxicomanie du Québec Inc., 40 500, des jeunes innovateurs regroupés L'AJIR, 20 000, des parents et amis des malades mentaux de l'Estrie, 23 012, Québécoise de Défense des Droits des Retraités et Pré-Retraités (A.Q.D.R.) Inc., 95 000, Associés bénévoles qualifiés au service des jeunes A.B.S.J., 30 000; ATELIERS: d'Artisanat Centre-Ville Inc., 20 920; Rencontre de la Grande Famille de Laval Inc., 70 000;

Au bercail de St-Georges, 24 000; Au Point 14-18 de Danville Inc., 40 000; AUBERGES: de l'Amitié de Roberval Inc., 197 016, Camiclau de Chambly, 180 688, communautaire Sud-Ouest, 201 440, Madeleine, 222 688, Shalom pour femmes, 143 600, Sous mon Toit Inc., 50 000, de transition, 215 944; Avec des Elles Inc., 35 000; Avenue Jeunesse Inc., 93 750; Benado Inc., 60 000; Bouée Régionale Lac Mégantic Inc., 196 120; Bureau de Consultation Jeunesse Inc., 110 000; Bureau de référence et d'intervention jeunesse de l'Estrie, 130 000; Café-Rencontre 13-17 Inc., 60 000; Café-Rencontre Le Graffiti du Périscope, 45 000; C.A.P. accueil jeunesse, 40 000; Caritas-Sherbrooke Inc., 23 000; CARREFOURS: communautaire Le Moutier, 72 000, Communautaire de Rosemont L'Entre-Gens Inc., 32 000, pour Elle Inc., 237 496; des femmes: Anjou, 35 000, Grand-Lachute, 35 000, Rosemont, 25 000; des Jeunes de La Pocatière Inc., 50 000, des jeunes de Mont-Laurier, 50 000, jeunesse de la région de l'Amiante Inc., 25 000, jeunesse d'Iberville, 40 000, Jeunesse de Longueuil Inc., 25 000, québécois de la famille, 23 000; CENTRES: d'action bénévole: Acalmie, 25 000; Actu Elle, 35 000; d'aide et de lutte: contre les agressions à caractère sexuel de Sherbrooke, 65 000, contre les agressions à caractère sexuel de Trois-Rivières, 65 000, contre les agressions sexuelles de l'Outaouais, 80 000; d'aide et de prévention: des agressions sexuelles de Granby, 60 000, jeunesse de Lévis, 20 000, d'assauts sexuels (CAPAS), 75 000; d'aide aux victimes d'agressions: à caractère sexuel de Rouyn, 65 000, sexuelles de Lanaudière et des Laurentides, 25 000; Amical de La Baie Inc., 199 720, d'amitié de Gatineau Ltée, 22 000, Amitié Jeunesse Chambly Inc., 40 000, d'animation pour adolescents de Shawinigan Inc., 50 000, Arc-En-Ci-Elle Inc., 35 000, au puits, 25 000; de bénévolat: Gaspé Inc., 69 000, St-Alphonse Nouvelle Inc., 74 000; communautaire: Dawson, 30 000, féminin de Chibougamau, 35 000, Jeunesse de St-Léonard Inc., 30 000; de Consultation l'Unité Inc., 50 000, de la Croix Blanche de Montréal, 100 416, éducatif communautaire René Goupil, 30 000, d'Éducation et d'Action des Femmes de Montréal Inc., 35 000, elles comité d'action des femmes d'Avignon, 25 000; Féminin du Saguenay Inc., 209 960; Culturel sportif, 45 000; Centre de femmes de Shawinigan Inc., 35 000; Centre Femmes aux 3-A de Québec Inc., 35 000; C'Entre femme de Beauce, 35 000; Centre-Femmes "La Jardilec" Inc., 37 000; des femmes: d'aujourd'hui, 25 000, Basse-Ville, 35 000, l'éclaircie, 35 000, l'érige, 35 000, Estrie Ltée, 29 500, "l'étincelle", 35 000, Forestville, 35 000, Grand-Portage, 35 000, immigrantes de Sherbrooke, 25 000, "La Moisson", 35 000, Laval, 35 000, Lennoxville et environs, 35 000, Lotbinière, 25 000, Montréal, 35 000, du Ô-Pays, 35 000, parmi elles, 35 000, la parolière, 35 000, du pays Maria Chapdeleine, 25 000, du plateau Mont-Royal, 35 000, aux quatre-vents, 25 000, Rivière-des-Prairies, 35 000, la Source Inc., 35 000, Témiscouata l'Aurore, 35 000, du Val St-François, 35 000, vallée des patriotes, 35 000, Verdun Inc., 35 000; Havre de Trois-Rivières Inc., 50 000, d'Hébergement L'Entre-Temps Inc., 202 456, d'information et de documentation des femmes du Haut-Richelieu, 25 000, international des femmes Québec, 35 000, d'Intervention et de Référence Femmes Lac-Mégantic Inc., 35 000, des Jeunes de Farnham Inc., 40 000, des jeunes de Lennoxville, 35 000; jeunesse: Interparoissial St-Charles, Les Hauteurs, St-Gabriel Inc., 40 000, Outaouais, 70 000, le tout à coup, 56 000, "le trait d'union", 30 000, 12-18 de l'Amiante, 40 000; Le Diapason, 125 560, Louise-Amélie Inc., 170 832, Mechtilde Inc., 217 200, parler - aide et lutte contre les agressions à caractère sexuel de l'Amiante, 50 000, de Prévention et d'Intervention pour les Victimes d'Agressions Sexuelles (CPIVAS) Inc., 40 000, de Référence pour les Femmes de la Région de l'Amiante Inc., 37 650, de référence du Grand Montréal, 75 000, Regroupement Jeunesse de Rock Forest Inc., 30 000; de santé des femmes: Mauricie, 25 000, Quartier Plateau Mont-Royal de Montréal Inc., 45 000, Sherbrooke, 32 760; social de la Croix Blanche (région de Québec), 83 680; Chaumière jeunesse de Rawdon, 25 000; Citad'elle de Lachute, 181 166; Clé sur la Porte, Maison d'Hébergement pour Femmes Victimes de Violence et leurs Enfants Inc., 198 136; CLUBS: social des jeunes de Chapais, 45 000, social 12-18 de Chibougamau, 50 000, Collectif des femmes de Nicolet et région, 35 000, Collectif masculin contre la violence domestique CHOC, 35 000, Collective Par et Pour Elle Inc., 35 000; COMITÉS: de la condition féminine au Témiscamingue, 35 000, F.A.M. (femme action dans son milieu), 35 000, des femmes actives de Montréal, 70 000, des personnes atteintes du VIH du Québec, 21 940, Gendron: projet d'animation habitat famille 72, 35 000, Provincial des Malades Inc., 40 000, sida aide Montréal, 130 000; Commun accord programme mesure de rechange, 70 000; Communauté Nazareth Inc., 39 750; Concertation-femme, 35 000; Confédération des Organismes Familiaux du Québec Inc., 100 000; CONSEILS: de direction de l'Armée du Salut Canada-Est, 199 280, québécois pour l'enfance et la jeunesse, 35 000, Contact jeunesse Lac St-Jean Inc., 67 500; Coup de Pouce jeunesse de Montréal-Nord, 20 000; CORPORATIONS: accueillons un enfant, 20 000, d'animation l'ouvre-boîte du quartier, 80 000, compagnons de Montréal, 20 000, l'entre-gens de Rivière-du-Loup, 40 000, Félix-Hubert d'Hérelle, 378 000, de la Maison de Trois-Pistoles Inc., 40 000; Coup d'Elle Inc., 225 328; La Croisée des chemins, 25 000; Dauphinelle Inc., 220 920; Débrouille, hébergement pour femmes, 197 784; Défi-Jeunesse du Haut St-Maurice Inc., 70 000; Départ Jeunesse Inc., 66 000; Déprimés anonymes, 36 610; Dernier recours Montréal, 32 500; Dîner-rencontre St-Louis-de-Gonzague, 20 000; Échange entre Femmes de St-Laurent Inc., 35 000; Écho des femmes de la petite patrie, 35 000; Entraide au Masculin Côte-Sud, 20 000; Entr'Elles Granby Inc., 35 000; ESCALES: du Centre-Ville Inc., 50 000, pour elle (Montréal), 213 944, de l'Estrie Inc., 198 336; Exit de Waterloo, 35 000; Far (Famille, Accueil, Référence) 1985 Inc., 150 544; FÉDÉRATIONS: de l'âge d'or du Québec, 43 750, des Associations de Familles Monoparentales du Québec Inc., 95 000, des centres d'action bénévole du Québec, 125 000, nationale des services de préparation au mariage, 22 500, des organismes bénévoles d'aide et de soutien aux toxicomanes du Québec, 160 000, du Québec pour le planning des naissances, 75 000, de ressources alternatives d'hébergement pour femmes en difficulté de Québec, 30 000, des Unions de Familles Inc., 74 000; Femmes en Mouvement Inc., 35 000; Fondation du Refuge pour Femmes chez Doris Inc., 50 000; Fondation SIDA Secours du Québec, 69 650; Fonds Jeunesse B.B.R. Inc., 85 000; Forum des citoyens âgés de Montréal, 40 000; Foyer pour femmes autochtones de Montréal, 130 000; Foyer de Mariebourg, 185 000; Fréquence Inc., 60 000; Funambule de Granby Inc., 50 000; G.A.P.I. groupe d'aide aux personnes impulsives ayant des comportements violents, 35 000; Gare 12-18, 70 000; Gigogne Inc., 189 432; Gite ami, 40 000; Gite Jeunesse Beauport Inc., 127 006; Gitée Inc., 191 576; La Grange des Jeunes Inc., 20 000; GROUPES: action-jeunesse de Charlevoix, 40 000, d'aide et d'information sur le harcèlement sexuel au travail région de Montréal, 30 000, harmonie, 20 000, d'Intervention auprès des Hommes Violents des Laurentides Inc., 20 000, les relevailles, 21 000, 13/18 St-Nicolas Inc., 40 000; Habitations l'escalier de Montréal, 25 000; Halte Bois-Francs, 35 000; Halte-femme Montréal-Nord, 35 000; Havre des femmes, 188 864; Havre l'Éclaircie Inc., 215 944; Head & Hands Inc., 100 000; Hébergement la C.A.S.A. (carrefour d'accueil pour les sans-abri), 75 000; D'Hommes à Hommes Inc., 20 000; Horizon pour Elle Inc., 201 952; L'Hôte maison (maison de jeunes), 50 000; Imagerie local des jeunes, 60 000; Implantation jeunesse Ste-Adèle, 40 000; Info-Femmes Inc., 35 000; Inform'elle, 20 000; Institut national canadien pour les aveugles du Québec, 30 000; Inter-Val 1175 Inc., 221 848; Intervention régionale et information sur le sida - (I.R.I.S. - ESTRIE), 41 790; Jeunathèque d'Amqui Inc., 70 000; Jeunes du coin d'Ascot, 50 000; Jeunesse Action Val d'Or Inc., 50 000; Jeunesse Beauharnois, 50 000; Jonction pour Elle Inc., 212 984; Lachenaie Action Jeunesse, 20 000; Liaison 12/18 Inc., 50 000; Ligue pour la Protection de l'Enfance de l'Estrie Inc., 33 000; Local ensemble, 25 000; Logifem Inc., 120 000; Loisirs de Jeunesse Rimouski Inc., 123 770; Macadam des Jeunes de Chicoutimi Inc., 50 000; MAISONS: d'accueil: et d'hébergement La Chambrée, 177 848, Le Mitan Inc., 215 416, la traverse, 191 920; l'Amie d'Elle Inc., 185 568, d'Ariane, 183 200, Catherine Leblond Inc., 35 000, de chambres l'Espérance, 20 000, clair de lune, 195 488, le Coin des Femmes Sept-Îles Inc., 199 920, de Connivence Inc., 200 632, d'Entraide l'Arc-en-Ciel Inc., 39 750, de l'Espoir de Chicoutimi Inc., 103 664, les Étapes Inc., 52 300, de la famille, A.R.C., 25 000; à Damas Inc., 35 000; des femmes: Baie-Comeau, 182 264, Bois-Francs, 35 000, Drummondville, 35 000, Québec Inc., 215 784, Rimouski, 35 000; Flora Tristan, 227 240, Habit-Action de Drummondville Inc., 134 768, halte-secours, 195 448; d'hébergement: Anjou, 200 216, et de transition l'Accalmie, 30 000, l'Aquarelle Inc., 201 512, l'envolée, 112 638, pour femmes immigrantes de Québec, 215 528, Jeunesse Roland Gauvreau Inc., 133 922, Jeunesse Ste-Foy Inc., 121 640, "Le Nid" pour Femmes Victimes de Violence de Val d'Or Inc., 198 704, Pabos Inc., 176 776, la Re-Source de Châteauguay, 191 976; Hélène Lacroix, 225 680; des jeunes: l'accoudée, 60 000, actimaje, 35 000, Acton-Vale, 40 000, Ahuntsic, 50 000, Alma Inc., 50 000, Ancienne-Lorette Inc., 40 000, Argenteuil, 40 000, La Baie Inc., 50 000, Basses-Laurentides Inc., 145 000, Bic, 50 000, Cap-de-la-Madeleine, 20 000, Cap-Rouge Inc., 40 000, Causapscal, 20 000, Chandler, 50 000, Charny Inc., 70 000, Châtelois Inc., 95 000, le Chemin Faisant Inc., 70 000, Coaticook Inc., 50 000, Contrecoeur, 51 500, Côte-des-Neiges Inc., 50 000, décentralisée de Beauport, 50 000, décentralisée de Beauport - secteur est, 30 000, de Dolbeau, 20 000, le Dôme Inc., 60 000, l'Escalier de Lachine Inc., 40 000, l'escalier en mon temps, 80 000, l'Escampette Inc., 65 000, de l'est de Laval, 50 000, jeune-est, 50 000, Forestville, 70 000, F.R.A.D. d'Amos Inc., 20 000, la Galerie Inc., 60 000, Gaspé, 50 000, "par la grande porte", 40 000, Grande-Rivière Inc., 40 000, Huntingdon Inc., 40 000, Îles-de-la-Madeleine, 60 000, Initiative Inc., 40 000, Jonquière Inc., 35 000, Lac St-Charles Inc., 40 000, La Sarre Inc., 50 000, "Laser" Roberval, 50 000, Laterrière Inc., 20 000, Lebel-sur-Quévillon, 69 000, Magie de Mercier-Ouest Inc., 35 000, "La Marginale" Inc., 70 000, Matane Inc., 80 000, Métabetchouan, 20 000, Mont-Joli Inc., 80 000, Montmagny Inc., 50 000, New Richmond, 40 000, Notre-Dame-de-Montauban l'Index, 40 000, Opitciwan, 20 000, Or Blanc Inc., 60 000, Outremont, 30 000, l'ouverture, 50 000, la parenthèse, 70 000, Pierrefonds Inc., 50 000, place jeunesse Berthier, 35 000, du Plateau Inc., 72 000, Plessisville Inc., 40 000, point de mire, 70 000, Pointe St-Charles Inc., 50 000, Port-Cartier Inc., 80 000, quartier St-Jean-Baptiste, 80 000, Quatre Fenêtres Inc., 50 000, Quinka-Buzz Inc., 70 000, Repentigny Inc., 31 250, Rimouski, 80 000, Rivière-du-Nord, 50 000, Rivière-des-Prairies, 50 000, Rivière-au-Renard, 40 000, Sainte-Agathe, 50 000, St-Alphonse Inc., 50 000, Ste-Anne-des-Monts, 50 000, Ste-Anne-des-Plaines Inc., 30 000, St-Bruno Inc., 35 000, St-Épiphane, 25 000, St-Étienne-de-Lauzon Inc., 30 000, St-François d'Assise Inc., 20 000, Ste-Foy Inc., 50 000, de la St-François, 70 000, St-Hyacinthe, 50 000, Ste-Julie Inc., 50 000, St-Michel de Bellechasse, 20 000, St-Pamphile Inc., 20 000, St-Raphaël, 20 000, Sac-Ado, 20 000, Sayabec, 40 000, Sillery Inc., 40 000, Sorel Inc., 60 000, Témiscamingue Inc., 40 000, Tracy l'Air du Temps Inc., 50 000, Vachon, 50 000, Val-Bélair, 20 000, Varennes Inc., 50 000, Verchères, 70 000, Ville Émard/Côte St-Paul, 50 000; de la jeunesse douze-dix-sept de Valleyfield, 50 000, de Job, 35 000, Marie Frédéric, 120 260, Marie Rollet, 208 840, Mikana, 199 304, la montée, 181 352, le petit patro des Basses-Laurentides, 112 456, le Prélude Inc., 215 544, de Quartier de Drummondville Inc., 60 000, de Quartier de Fabreville Inc., 50 000, au Quatre-Temps Inc., 35 000, du réconfort, 242 128, Secours aux Femmes de Montréal Inc., 201 280, Tangente Inc., 192 518, unies vers femmes, 212 400, Vallée de la Gatineau Ltée, 147 024;

Maisonnée de Hauterive Inc., 60 000; Mani-Jeunes Inc., 40 000; Marie debout, centre d'éducation des femmes, 35 000; Méridienne (maison d'hébergement pour femmes victimes de violence), 100 000; **MESURES:** Alternatives Jeunesse du Bas Richelieu Inc., 40 000, alternatives jeunesse de Laval, 145 000, alternatives St-Jérome Inc., 96 250, de Rechanges Jeunesse (Baie-Comeau) Inc., 90 000, de Rechanges Jeunesse Sept-Îles Inc., 120 000; **MOISSONS:** Montréal Inc., 45 000, Québec Inc., 20 000; **MOUVEMENTS:** contre le viol collectif des femmes de Montréal, 70 000, d'information, d'éducation et d'entraide dans la lutte contre le sida (M.I.E.N.S.), 32 800, d'information et d'entraide dans la lutte contre le sida (M.I.E.L.S. - QUÉBEC), 203 357, jeunesse Montréal-Nord, 40 000, retrouvailles adoptés-non adoptés-parents, 30 000, SEM (sensibilisation à l'enfance maltraitée), 30 000; Multi-Femmes Inc., 217 432; Naissance-renaissance, 32 000; L'ombre-elle maison d'hébergement pour femmes victimes de violence, 180 464; Option: une alternative à la violence conjugale, 35 000; Parados Inc., 201 464; Parents Anonymes du Québec Inc., 75 000; Parents-Secours du Québec Inc., 22 000; Passages: centre de secours aux jeunes prostituées de Montréal, 92 168; Passerelle des Hautes-Laurentides, 187 928; Passerelle d'Alma Inc., 197 560; Passerelle de Weedon Inc., 35 000; Pavillon Marguerite de Champlain, 182 072; Périscope des Basses Laurentides Inc., 31 250; Pivo-jeunesse, 180 000; Point-Jeunesse Inc., 70 000; Pointe aux Jeunes Inc., 70 000; Pro-Gam Inc., 50 000; **PROGRAMMES:** action jeunesse de Candiac, 20 000, d'action communautaire (Pacte) Bois-Francs, 87 000, régional d'intervention masculine "après-coup", 20 000; **PROJETS:** d'intervention auprès des mineurs prostitués P.I.A.M.P., 125 000, Intervention-Prostitution Québec Inc., 55 000, jeunesse de l'ouest de l'Île, 96 650, de Loisirs 80 Inc., 80 000; Quartier-jeunesse, 40 000; L'R des centres de femmes du Québec, 40 000; R.E.P.A.R.S., l'Oganisme orienteur de joliette Inc., 100 000; Référence jeunesse de l'Abitibi-Témiscamingue, 315 000; **REFUGES:** jeunesse Malartic inc., 30 000, pour les femmes de l'ouest de l'Île, 217 336, des jeunes de Montréal, 100 000, la Piaule du centre du Québec Inc., 20 000; **REGROUPEMENTS:** des équipes régionales espace, 35 000, des femmes de la région de Matane, 35 000, des Femmes la Sentinelle Inc., 35 000, inter-organismes pour une politique familiale au Québec, 60 000, des maisons d'hébergement jeunesse du Québec, 35 000, des Maisons des Jeunes du Québec Inc., 85 000, des organismes communautaires jeunesse du Montréal-Métropolitain, 27 500, des organismes orienteurs du Québec (RODQ), 45 000, provincial des maisons d'hébergement et de transition pour femmes victimes de violence conjugale, 50 000, québécois des C.A.L.A.C.S., 40 000; Relais des jeunes Gatinois, 50 000; Relais-Jeunesse du Haut-Richelieu Inc., 85 600; Répit du Passant Inc., 50 000; La résidence le Hublot, 90 000; Ressource régionale pour adolescentes en situation de grossesse, 25 000; Ressources alternatives Rive-Sud, 210 000; Ressources Jeunesse de St-Laurent Inc., 70 080; Resto Pop, 40 000; Rose des Vents de Drummond Inc., 200 456; La ruche de St-Romuald Inc., 20 000; S.A.C. service d'aide aux conjoints, 25 000; Secours Amitié (Sherbrooke) Inc., 20 920; Séjournelle (maison d'hébergement pour femmes victimes de violence), 184 288; **SERVICES:** Action Communautaire de l'Outaouais Inc., 195 000, aide aux contrevenants Saguenay S.A.C. Inc., 52 500; d'aide aux hommes agresseurs de la rive-sud, 20 000; d'entraide regroupement et solarité, 21 225; d'Hébergement St-Denis Inc., 162 364, de Lajemmerais Inc., 202 632, des Travaux Communautaires de Châteauguay Inc., 65 000, Seuil de l'Estrie Inc., 35 000; Sobriété du Canada, 26 000; **SOCIÉTÉS:** Accueil Jeunesse Lanaudière Inc., 116 418, canadienne de l'hémophilie section-Québec, 72 000, pour les enfants handicapés du Québec, 65 000, d'orientation de St-François d'Assise, 171 199, de Recherche en Orientation Humaine Inc., 30 000; Sodarrid Inc., 50 000; Soins et services aux victimes d'agression sexuelle Saguenay, 50 000; Soupape Maison des Jeunes Inc., 50 000; Spot jeunesse de Sherbrooke, 50 000; Sun Youth Organization, 25 000; Super initiative des adolescentes de Lévis, 35 000; Toit de l'amitié, 208 584; Toujours Ensemble Inc., 20 000; Trait d'union de Victoriaville, 60 000; Transit 24, 134 032; **TRAVAUX COMMUNAUTAIRES:** du Haut Richelieu, 85 000, jeunesse: de l'Amiante Inc., 70 000, Beauce Inc., 62 000, l'Islet, Montmagny, Bellechasse Inc., 60 000, KRT, 95 000, Montréal Inc., 460 000, Région de Québec Inc., 235 000; Traversée (Rive-Sud), 42 500; Traversée 12-18 Ans Inc., 40 000; Trèflerie, 40 000; Trêve pour Elle Inc., 60 000; Vigie, centre d'aide et de prévention d'assauts sexuels de Valleyfield, 60 000; Viol secours, 70 000; Vivre sans violence (VI-SA-VI), 20 000; Y.M.C.A. de Montréal, 175 000; Y.W.C.A., 55 000.

ACCOUNTS UNDER $20 000: 4 451 457.

.Organizations promoting the rights of handicapped persons: $2 310 700

Action-handicap Estrie, 33 870; Aide aux personnes obèses handicapées du Québec, 32 000; **ASSOCIATIONS:** canadienne pour la santé mentale du Québec, 65 000, générale des insuffisants rénaux, 21 000, des handicapés adultes de la Côte-Nord Inc., 20 000, des paraplégiques du Québec, 40 000, du Québec pour enfants avec problèmes auditifs (secteur Montréal), 85 700, du Québec pour l'intégration sociale, 95 000, québécoise des parents d'enfants handicapés visuels, 79 700, Québécoise des Personnes de Petite Taille Inc., 37 300, de spina-bifida et d'hydrocéphalie du Québec, 53 200;

Auto-psy, 35 000; Centre québécois de la déficience auditive (CQDA), 69 100; Comité Provincial des Malades Inc., 32 000; Comité régional des associations pour les déficients mentaux région 06A, 25 000; Confédération des organismes provinciaux de personnes handicapées du Québec, 73 000; Fédération pour Personnes Handicapées du K.R.T.B. Inc., 38 500; Fédération québécoise des laryngectomisés, 35 000; Groupement des Associations de Personnes Handicapées de la Rive-Sud de Montréal Inc., 38 000; Groupement des organismes de personnes handicapées du Saguenay, 40 000; Ligue de l'épilepsie du Québec, 70 100; REGROUPEMENTS: des associations de personnes handicapées: Abitibi-Témiscamingue (RAPHAT), 32 000, Gaspésie Inc., 33 000, Outaouais (RAPHO), 32 500, Richelieu-Yamaska, 30 500, 03-sud, 34 000; des aveugles et amblyopes du Québec (R.A.A.Q.), 68 300, pour la concertation des personnes handicapées des Laurentides, 33 000, des organismes de promotion: Bas-du-Fleuve, 40 500, pour personnes handicapées centre du Québec, 33 500, Montréal-Métropolitain, 30 000, pour personnes handicapées région 04-nord, 35 000; Société québécoise de l'autisme, 80 400; Table de concertation régionale des associations de personnes handicapées de Lanaudière, 35 500.

ACCOUNTS UNDER $20 000: 774 030.

.Remuneration of interns and residents: $77 830 500

Régie de l'assurance-maladie du Québec, 77 830 500.

.Hospital care outside Québec: $99 833 000

Régie de l'assurance-maladie du Québec, 99 833 000.

.Canadian Red Cross Society: $39 433 700

Conseil de la santé et des services sociaux Laurentides-Lanaudière, 772 700; Canadian Red Cross Society, 38 661 000.

.Ambulance services: $37 607 795

Conseil Cri de la santé et des services sociaux de la Baie-James, 100 000; Conseil régional de la santé et des services sociaux région de l'Abitibi-Témiscamingue, 2 164 097; REGIONAL HEALTH AND SOCIAL SERVICES COUNCILS: Bas-St-Laurent et Gaspésie, 5 157 300, Côte-Nord, 5 639 814, Estrie, 2 110 843, Laurentides-Lanaudière, 6 418 666, Montérégie, 4 808 400, Outaouais, 1 712 400, Québec, 5 071 929, Saguenay-Lac-St-Jean, 2 094 846, Trois-Rivières, 2 329 500.

.Other (excluding $8 433 385 whose details appear under the heading «Grants for Establishment Associations») (see pages 2-341 to 2-367): $20 152 540

Accueil du Sans Abri, 35 000; Albatros 08 Inc., 25 000; ASSOCIATIONS: canadienne de normalisation, 85 400, du cancer de l'Est du Québec, 32 420, des hôpitaux du Canada, 255 709, des hôpitaux du Québec, 8 961 500; des personnes déficientes intellectuelles, 20 000; Bande indienne de Akwesasne (St-Régis), 493 400; Canadian Coordinating Office for Health Technology, 89 173; CENTRES: d'accueil: Le Portage, 180 000, Louis-C.-Dupuis, 100 000; canadien de consultation en pathologie oncologique, 115 015, hospitaliers: Douglas, 679 649, Université Laval, 105 617; hospitaliers régionaux: Baie-Comeau, 25 300, Beauce, 20 500, de Lanaudière, 100 000, Outaouais, 23 200, Rimouski, 23 200; locaux de services communautaires: Beauce-Centre, 50 000, Érable, 50 000, Matane, 27 000, Métro, 57 000, Normandie, 25 000, St-Henri, 23 000, Trois-Saumons, 184 000; de recherche Laval Robert-Giffard, 94 471; COMITÉS: directeur sur la stabilité d'emploi des cadres, 391 300, patronal de négociation du secteur de la santé et des services sociaux (CPNSSS), 685 400; CONSEILS: canadien d'agrément des établissements de santé, 51 400, Cri de la santé et des services sociaux, 126 000, de la santé et des services sociaux de Québec, 63 000;

Cophan, 20 000; CORPORATIONS: de l'hôpital: des Monts, 176 240, d'Youville de Sherbrooke, 59 996; École Giant Step, 150 000; FONDATIONS:: des enfants maltraités du Québec, 30 000, Jean-Lapointe Inc, 400 000, de recherche en sciences infirmières Québec, 60 000; Fonds de la recherche en santé du Québec, 165 000; Formoeil, 60 000; Gite de St-Alexis Inc., 20 000; Groupe de recherche interdisciplinaire en santé, 104 265; HOSPITALS: Charles-Lemoyne, 56 000, Chicoutimi Inc., 23 800, de l'Enfant-Jésus, 31 400, général juif Sir Mortimer B. Davis, 39 362, général de Montréal, 183 351, du Haut-Richelieu, 22 000, Hôtel-Dieu: Gaspé, 125 400, Lévis, 21 400, Montmagny, 20 000, Roberval, 23 200, St-Jérôme, 23 200; Louis-H. Lafontaine, 66 401, Maisonneuve-Rosemont, 138 800, du St-Sacrement, 151 400; INSTITUTS: national de la recherche scientifique, 60 000, Philippe-Pinel de Montréal, 94 244, québécois de recherche sur la culture, 93 551; Maison de Lauberivière, 100 000; Le Pavois, 20 000; Mouvement d'information et d'entraide dans la lutte contre le sida, 20 000; Office des personnes handicapées du Québec, 50 000; Old Brewery Mission Inc., 295 343; Opération Enfant-Soleil, 50 000; Receveur général du Canada, 73 464; Registre canadien de remplacement d'organes, 64 200; Salon international de la jeunesse, 30 000; Secrétariat général de la santé et des services sociaux (SGSSS), 980 300; La Séjournelle (maison d'hébergement pour femmes victimes de violence), 20 000; SERVICES: d'adaptation Osmose, 25 000, de congrès Gems, 25 000; Société de la revue médecine-sciences, 48 900; UNIVERSITIES: Concordia, 133 355, Laval, 199 598, Montréal, 871 552, du Québec à Montréal, 499 315, du Québec à Trois-Rivières, 31 258.

ACCOUNTS UNDER $20 000: 998 591.

.Other beneficiaries by object (for details, see pages 2-341 to 2-367): $6 448 401 323

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11. Other Expenditures: $18 917

ACCOUNTS UNDER $35 000: 18 917.

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
Metropolitan Montréal:					
A La Croisée					6 585
Accueil du Rivage Inc.			994 146		
Alternative-Contregens	36 513				
Association Québécoise des Parents et Amis du Malade Mental Inc.	25 015				
Ateliers:					
Horizon Inc. (Les)					6 585
Le Cap Centre d'adaptation professionnelle (Les)					6 585
Richelieu (Les)					6 585
Boscoville					6 585
Carrefour des jeunes de Montréal					6 585
Centres:					
d'Amitié Autochtone de Montréal Inc.	45 000				
Gériatriques Le Bel Age Inc.			3 607 405		
d'intégration socio-professionnelle de Laval					6 585
de jeunesse Shawbridge (Les)					6 585
Le Cardinal Inc.			5 923 217		
Mackay					6 585
Marie-Vincent					6 585
Marronniers					6 585
Mont-St-Patrick					6 585
Rosalie-Jetté					6 585
de soins prolongés de Montréal (Le)			10 020 112		9 368
Reception Centres:					
Les Cèdres - Centre d'accueil pour personnes âgées			511 472		
Champlain			1 953 040		3 300
Champlain-Marie-Victorin			10 488 451		
Charleroi					6 585
Chevalier-de-Lévis			2 565 385		3 300
Chevalier-de-Lorimier			1 684 692		3 300
Contrecoeur			1 150 628		3 300
Denis-Benjamin-Viger			2 971 848		3 300
Edmond-Laurendeau			8 188 175		
Éloria-Lepage			9 445 806	298 692	6 600
Émilie-Gamelin			11 173 802		3 300
Father Dowd			2 764 869		3 300
Gouin Inc.			2 381 584		
Henriette-Céré			1 876 139		3 300
Horizons de la jeunesse					6 585
Jeanne-Crevier			1 666 497		3 300
Jean-Olivier-Chénier					6 585
Juif			1 329 959		3 300
Lachine (Corporation du)			4 403 677	268 524	3 300
La cité des Prairies					6 585
La Clairière					6 585
Laprairie			3 716 630		3 300
La Salle			7 108 854		3 300
La Spirale					6 585
Laurent-Bergevin			1 816 775		3 300
Laval (Les)			7 119 600		3 300
Le Portage					3 333
Le Royer Inc.			4 358 440		
de Longueuil					6 585

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
Louis-Riel			2 183 034		3 300
Le Manoir Trinité			2 741 408	192 875	3 300
Marcelle-Ferron Inc.			7 890 033		
Marguerite-Adam			1 681 396		3 300
Mgr-Goderre			2 536 132		3 300
Miriam					6 585
Nazaire-Piché			2 148 658		3 300
Ovila-Légaré			2 493 734		3 300
Pavillon St-Théophile Inc.			15 200		
Pierre-Joseph-Triest			12 305 581		3 300
Préfontaine					6 585
Providence Auclair et Dorchester			10 345 394		3 300
Réal-Morel			3 134 720		3 300
René-Levesque			4 571 269		
Rose-Virginie-Pelletier					6 585
Savoy					6 585
Sénécal					6 585
Ste-Domitille					6 585
St-François B.B.G Inc.			1 230 579		
Ste-Marie Inc.			709 699		
Vaudreuil			2 348 423		3 300
Hospital-Reception centre					
Gouin-Rosemont	5 612 535				5 596
Hospital Centres:					
Bayview Inc.			6 502 136		
Bussey (Québec) Inc.			1 607 431		
Champlain-Beloeil			2 252 656		
Champlain-Villeray Inc.			1 234 474		
Côte-des-Neiges	6 450		28 819 280	756 750	20 475
Fleury	33 628 249	1 352 900			28 812
gériatrique Maimonides			14 701 136	894 277	14 286
Guy-Laporte Inc.	3 363 119				
Jacques-Viger			19 378 736	1 010 682	17 685
J.-Henri-Charbonneau			11 033 512	507 195	9 836
juif de l'Espérance			6 813 911		6 014
de Lachine	17 249 580				14 985
Pierre-Boucher	48 112 395	6 350 336			39 300
Rive-Sud Inc.			1 209 411		
St-Albert-Le-Grand Inc.			681 099		
St-Georges Inc.			11 333 060		130 900
de St-Laurent	14 142 345	349 262			12 793
de St.Mary's	54 948 013	839 562			39 300
St-Michel (Corporation du)	28 798 731	263 478			23 425
St-Vincent-Marie Inc.			1 529 776		
Thoracique de Montréal	13 167 337				11 573
du Très-St-Rédempteur Inc.			732 341		
de Verdun	49 898 463	1 426 895			39 300
Local Community Service Centres:					
Ahuntsic					9 428
Centre-Sud					9 428
Centre-Ville					9 428
Côte-des-Neiges					9 428
Hochelaga-Maisonneuve					9 428
J.-Octave-Roussin					9 428
Kateri					9 428
Lac-St-Louis					9 428
Longueuil-Est					9 428
Longueuil-Ouest					9 428
du Marigot					9 428
Mercier-Est/Anjou					9 428
Métro					9 428

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
des-Mille-Îles					9 428
Montréal-Nord					9 428
Norman-Bethune					9 428
Notre-Dame-de-Grâce/ Montréal-Ouest					9 428
Olivier-Guimond					9 428
Parc Extension					9 428
La Petite Patrie					9 428
Pierrefonds					9 428
du Plateau Mont-Royal					9 428
Rivière-des-Prairies					9 428
de Rosemont					9 428
St-Henri					9 428
St-Hubert					9 428
St-Léonard					9 428
St-Louis-du-Parc					9 428
St-Michel					9 428
Ste-Rose-de-Laval					9 428
Samuel-de-Champlain					9 428
des Seigneuries					9 428
Verdun/Côte-St-Paul					9 428
Vieux-Lachine					9 428
Villeray					9 428
La Vallée des Patriotes					9 428
Centre d'orientation et de réadaptation de Montréal					6 585
Rehabilitation Centres:					
Alternatives					6 585
Cartier					6 585
Constance-Lethbridge					6 585
Lucie-Bruneau (La Corporation du)					6 585
Montérégie					6 585
Mont-St-Antoine					6 585
de l'Ouest-de-l'Île					6 585
Centre de Santé St-Henri Inc.			7 795 180	752 264	7 666
Centre Séjour Laval Inc.			5 999 422	301 321	3 300
Social Services Centres:					
Montréal métropolitain					262 480
Richelieu					125 328
Ville-Marie					113 568
Chalet d'Enfants Primevesi (La Corporation du)					6 585
Cité de la santé de Laval	63 620 274	2 271 163			39 300
Communauté et santé mentale (Cosame) inc.	35 354				
Health and Social Services Councils:					
Montréal métropolitain	22 734 411	1 254 985	3 830 064		40 852
de la région de la Montérégie	2 727 350		1 199 773		28 028
Corporation des pavillons et familles d'accueil pour adultes C.O.P.F.A.A.					203 100
Domrémy Montréal					6 585
Élan Jeunesse					6 585
Homes:					
Dorval			3 042 727	33 638	3 300
Lajemmerais			2 128 511	67 059	3 300
de Notre-Dame-de-La Prairie Inc.			851 290		
pour Personnes Agées St-Laurent Inc.			5 119 688	183 356	12 728

SANTÉ ET SERVICES SOCIAUX
List of suppliers and beneficiaries by category

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
Presbytériens de St.Andrew Inc. (Les)			1 242 195		
de Rigaud Inc.			1 384 826	40 748	3 300
Rousselot			3 706 611		3 300
St-Marc			1 879 537		3 300
Griffith-McConnell Residence			2 380		
Habitat Soleil					6 585
Havre-Jeunesse					6 585
Hébergement L'Entre-Deux Inc.	234 166				
Hospitals::					
Bellechasse (Corporation de l')	19 761 337				17 145
Bourget Inc.			4 816 185		
Catherine-Booth de l'Armée du Salut	5 422 011				5 352
Champlain de Verdun			6 233 938	354 918	5 452
Charles-Lemoyne	72 043 773	1 272 125			39 300
Chinois de Montréal (1963) (L')			4 600 906	236 500	3 053
de Convalescents Julius-Richardson	7 607 051				3 957
des Convalescents de Montréal Inc.	12 058 461				11 390
Douglas	58 657 902	561 342			39 300
général Juif Sir-Mortimer-B.-Davis (L')	104 124 131	672 818			39 300
général de Lachine	13 743 393				12 741
général du Lakeshore	36 513 259	371 120			31 930
général LaSalle	22 565 398	1 412 535			20 281
général de Montréal	121 598 965	1 280 154			39 300
Grace-Dart			6 216 311		5 403
Hôtel-Dieu de Montréal	100 780 713	1 337 061			39 300
Jean-Talon	39 095 019	2 557 826			33 827
juif de réadaptation	9 217 987				8 428
La Visitation			2 891 382		2 965
Louis-H.-Lafontaine	113 201 751	713 777			39 300
Maisonneuve-Rosemont	136 309 491	1 143 770			39 300
Marie-Clarac	10 412 037	222 000			9 758
Marie-Claret			2 944 474		
Marie-Enfant	19 917 681				18 314
de Montréal pour enfants	63 112 769	498 216			39 300
neurologique de Montréal	20 321 466	1 225 456			20 815
Notre-Dame	137 255 069	2 718 893			39 300
Notre-Dame-de-Côteau-Landing Ltée			1 747 254		
Notre-Dame-de-la-Merci Inc.			22 800 198	135 239	19 470
Reddy Memorial	23 030 271	180 964			20 922
Reine-Elisabeth de Montréal	32 305 865				28 917
Rivière-des-Prairies	53 930 725			406 349	39 300
Royal Victoria	139 458 336	419 264			39 300
du Sacré-Coeur-de-Montréal	112 180 930	1 684 726			39 300
Ste-Anne-de-Bellevue (Receveur général du Canada)			24 809 012		
St-Charles-Borromée			16 527 436	957 253	13 927
St-Denis (1980) Inc.			869 335		
Ste-Jeanne-d'Arc	34 182 924	621 437			30 234
St-Joseph-de-la-Providence			9 076 745		15 783
St-Jude-de-Laval Ltée			8 393 320		
Ste-Justine	115 341 421	2 461 286			39 300
St-Lambert Convalescents			6 359 070		5 597
St-Luc	106 659 896	1 932 706			39 300
Ste-Thérèse Inc.			1 930 972		
Santa-Cabrini	42 153 139				37 725
Shriners pour l'Enfant Infirme (Québec) Inc. (L')	2 531 598				3 250

	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
HEALTH SERVICES AND SOCIAL SERVICES	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
Institutes:					
Canadien Polonais du Bien-Être Inc.			2 582 264	297 820	3 300
de cardiologie de Montréal	43 118 235	744 187			31 094
Dominique-Savio					6 585
Nazareth et Louis-Braille					6 585
Philippe-Pinel de Montréal	22 208 483	927 025			25 909
de réadaptation de Montréal	9 899 662				8 787
Raymond-Dewar					6 585
Homes:					
Notre-Dame-de-Laval Inc.					6 585
St-Jacques	478 478				
Vivre Inc.	237 646				
Manors:					
de l'âge d'or			4 509 387	178 208	3 300
Cartierville			7 027 973		3 300
St-Patrice Inc.			3 497 686		
Pavillon Louvain Inc.			2 883 944	242 857	3 300
Petites Soeurs des Pauvres, (Ma Maison St-Joseph)			1 759 193		
Projet Espoir Inc.	293 108				
Promotions sociales Taylor-Thibodeau (Les)					6 585
Regroupement des ressources alternatives en santé mentale du Québec	181 748				
Relais Laval Inc. (Le)			2 287 039		6 585
Residences:					
Angélica Inc.			7 123 613		
Berthiaume-du-Tremblay			5 326 683		
Biermans			4 419 618		3 300
Christophe-Colomb			5 806 232		3 300
Jean-de-la-Lande Inc.			7 078 815	1 664 404	3 300
Marie-Christine Inc.			1 018 496		
Marois Ltée			1 094 315		
Riviéra Inc.			2 308 201		
Yvon-Brunet			4 436 508		3 300
Revue santé mentale au Québec	41 000				
St.Margaret's Home			2 424 364		3 300
Services sociaux juifs à la famille de Montréal					19 785
Société d'habitation de Verdun			5 171 297	194 076	3 300
Suicide-action Montréal Inc.	167 792				
Vigi-santé ltée:					
(C.A. de Berthier Inc.)			2 217 756		
(C.A. Dollard-des-Ormeaux Inc.)			7 503 837		
(C.A. Pierrefonds Inc.)			3 204 083		
(C.A. St-Augustin Inc.)			2 486 331		
(C.H. Régina Ltée)			2 806 113		
(C.H.S.P. ville Emard Inc.)			2 151 983		
(Hop. Bois-Menu Inc.)			612 324		
(Hop. Notre-Dame-de-Lourdes Inc.)			10 847 072		
(Hop. St-Félix de Longueil Inc.)			2 997 275		
(Hop. Ste-Germaine Cousin Inc.)			2 079 179		
(Hop. Ste-Rita Inc.)			2 157 009		
Villas:					
Médica Inc.	13 772 693				
Mont-Royal			7 984 669		
Notre-Dame-de-Grâce					6 585
Waseskun House	25 000				
Total for Metropolitan Montréal:	2 234 303 914	39 067 269	549 587 423	9 975 005	3 066 660

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
Metropolitan Québec:					
Auto-Psy	62 593				
Carrefour Mont-Plaisant Inc.					6 585
Centres:					
d'Amitié Autochtone Québec Inc.	48 614				
d'Apprentissage et de développement individuel					6 585
Cardinal-Villeneuve Inc.					6 585
de Crise de Québec	504 438				
François-Charron					6 585
d'Hébergement Saint-Joseph Inc.			765 545		
Jeunesse de Tilly Inc. (Corporation)					6 585
Reception Centres:					
Cinquième Saison					6 585
Le Phare					16 013
L'Escale					6 585
Louis-Hébert Inc.					6 585
Nazareth Inc. (Le)			2 043 720		
St-Hilaire Inc.			2 675 004		
St-Joseph-de-Lévis Inc.			3 126 642		
Hospital Centres:					
Chauveau (Corporation du)	14 733 865				13 101
Courchesne	9 619 345				5 892
Notre-Dame-du-Chemin Inc.			1 814 289		
Paul-Gilbert	9 497 156	1 709 125			9 065
Robert-Giffard	105 237 893	2 167 417			39 300
St-François Inc.			1 255 356		
St-Jean-Eudes Inc.			157 035		
St-Sacrement Ltée			2 320 730		
Université Laval (de l')	78 207 989	2 300 480			39 300
Local Community Service Centres:					
de la Basse-Ville					9 428
Chutes-de-la-Chaudière-Desjardins					9 428
Laurentien					9 428
La Source					9 428
de la Jacques-Cartier					9 428
Centre de Prévention du Suicide de Québec Inc.	387 798				
Centre de services sociaux de Québec					193 773
Clinique Roy-Rousseau	9 147 176				7 958
Conseil de la santé et des services sociaux de Québec	6 303 468	464 423	247 548		33 391
Corporation Notre-Dame-du-Bon-Secours, (La Champenoise)			275 066		
Homes:					
Chanoine-Audet Inc.			1 738 705	38 916	3 300
de Charlesbourg Inc.			1 979 491	49 259	3 300
de Loretteville Inc.			2 155 178	50 243	3 300
Notre-Dame-de-Foy Inc.			475 969		
Notre-Dame-de-Lourdes			5 540 785	207 916	3 300
Hospitals::					
Christ-Roi	24 054 842	176 375			21 486
de l'Enfant-Jésus	99 402 127	2 346 508			39 300
Fleur-de-Lys (1968) Inc.			1 394 998		
général de Québec			16 236 208	322 063	14 869
Hôtel-Dieu de Lévis	61 204 282	1 269 622			39 300
Hôtel-Dieu de Québec (L')	74 336 794	1 236 895			39 300
Hôtel-Dieu du Sacré-Coeur-de-Jésus de Québec	15 843 600	255 000			13 806

	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
HEALTH SERVICES AND SOCIAL SERVICES	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
Jeffery Hale	20 213 208				18 201
Laval	63 528 248	2 023 079			39 300
St-François-d'Assise	81 439 161	1 818 741			39 300
Ste-Monique (1988) Inc.			2 313 508		
du St-Sacrement	69 206 795	525 688	567 066		39 300
Institut des Sourds de Charlesbourg Inc.					6 585
La Boussole: Regroupement des parents et amis du malade mental	25 015				
La Clairière de Québec					16 013
Maison Michel-Sarazin (La)	730 464				
Mont-St-Aubert Inc.					6 585
Mont-d'Youville					6 585
Pavillons:					
Bellevue Inc.			1 273 013		
St-Charles-de-Limoilou					6 585
Relais La Chaumine Inc. (Le)	31 269				
Saint.Brigid's Home Inc.			2 510 221	180 201	
Société de gestion S.G.B.C. Inc.			680 226		
Villa Alphonse-Bonenfant			923 041		3 300
Total for Metropolitan Québec:	**743 766 140**	**16 295 353**	**52 469 344**	**848 598**	**820 628**
Various Electoral Districts					
(Abitibi-Est)					
Bande Indienne du grand lac Victoria	105 020				
Friendship Centres:					
de Senneterre Inc.	55 000				
de Val-d'Or	37 700				
Centre hospitalier St-Sauveur	22 336 316	869 425			19 239
Local Community Service Centre Le Minordet					9 428
Centre d'orientation l'Étape Inc.					6 585
Centre de santé LeBel					12 678
Conseil de la communauté Crie D'Ouje Bougoumou	100 000				
Foyer de Val-d'Or Inc.			2 229 602	84 175	3 300
Total for the district:	**22 634 036**	**869 425**	**2 229 602**	**84 175**	**51 230**
(Abitibi-Ouest)					
Centre d'accueil Normand					6 585
Hospital Centres:					
Hôtel-Dieu d'Amos	20 737 910	299 746			17 052
St-François-d'Assise de La Sarre	12 123 360	159 800			10 437
St-Jean Macamic			11 054 821		9 694
Local Community Service Centres:					
des Aurores Boréales					9 428
de l'Élan					9 428
Centre de services sociaux de l'Abitibi-Témiscamingue					28 309
Clair Foyer Inc.					6 585

	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
HEALTH SERVICES AND SOCIAL SERVICES	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
Homes:					
de l'Age d'Or Inc.			1 001 478	17 898	3 300
Harricana Inc.			2 179 592	78 069	3 300
Mgr-Haldé			828 425	24 524	3 300
Total for the district:	32 861 270	459 546	15 064 316	120 491	107 418
(Argenteuil)					
Accueil Vert-Pré d'Huberdeau					6 585
Capar Inc.					6 585
Centre d'accueil de Ripon Inc.			1 252 904		
Local Community Service Centres:					
Long-Sault					9 428
de la Petite Nation					9 428
Hôpital d'Argenteuil	13 241 662				11 655
Résidence de Lachute			588 721	31 761	
Total for the district:	13 241 662		1 841 625	31 761	43 681
(Arthabaska)					
Centre d'accueil Nor-Val					6 585
Centre hospitalier des Bois-Francs			8 540 581	597 748	8 289
Local Community Service Centres:					
de l'Érable					12 678
Suzor-Côté					9 428
Homes:					
des Bois-Francs Inc.			1 261 284	19 159	3 300
Étoile d'Or Inc.			1 227 061	20 564	3 300
St-Eusèbe Inc.			530 603	9 528	3 300
Hôtel-Dieu d'Arthabaska	35 141 021	512 233			30 808
Total for the district:	35 141 021	512 233	11 559 529	646 999	77 688
(Beauce-Nord)					
Accueil Amitié Inc.	35 469				
Centre d'accueil Notre-Dame de la Protection			1 174 844		3 300
Centre hospitalier de Beauceville	16 162 268				17 972
Local Community Service Centres:					
Beauce-Centre					9 428
Nouvelle-Beauce					9 428
Homes:					
de Frampton			691 392	12 047	3 300
Mgr-O-Roy			1 445 342	41 094	3 300
paroissial de Ste-Hénédine			1 020 770	27 865	3 300
de Vallée Inc.			826 636	42 825	3 300
Villas:					
St-Isidore Inc.			1 359 977	36 388	3 300
St-Odilon			484 000	25 785	3 300
Total for the district:	16 197 737		7 002 961	186 004	59 928

	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
HEALTH SERVICES AND SOCIAL SERVICES	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Beauce-Sud)					
Accueil Ville St-Georges Inc.			1 041 554	34 117	3 300
Reception Centres:					
St-Honoré			628 099	21 151	3 300
St-Louis Enr.			932 517		
Hospital Centres:					
Assomption St-Georges-de-Beauce Inc.			4 574 680		
Régional de la Beauce	3 217 626	358 344			
St-Georges-de-Beauce	18 963 231	221 344			15 938
Local Community Service Centre					
La Guadeloupe					9 428
Centre Victor-Cloutier					6 585
Homes:					
St-Gédéon Inc.			639 353	22 761	3 300
St-Georges de Beauce Inc.			1 432 643	32 860	3 300
Ste-Famille Inc.			822 528		
Pavillons:					
de l'Hospitalité			903 913	30 042	3 300
Notre-Dame Inc.			998 848		3 300
St-Ludger Inc.			618 341	23 402	3 300
Total for the district:	**22 180 857**	**579 688**	**12 592 476**	**164 333**	**55 051**
(Beauharnois)					
Reception Centres:					
du Haut-St-Laurent			7 270 446		
Le Vaisseau d'Or			2 218 967	209 615	3 300
Centre hospitalier de Valleyfield	36 095 373	4 496 933			31 949
Centres jeunesse de la Montérégie (Les)					6 585
Local Community Service Centre					
Seigneurie-Beauharnois					9 428
Le Tournant Inc.	129 419				
Total for the district:	**36 224 792**	**4 496 933**	**9 489 413**	**209 615**	**51 262**
(Bellechasse)					
Centre d'accueil pavillon des jeunes					6 585
Local Community Service Centres:					
de Bellechasse					9 428
Des Etchemins					9 428
Homes:					
Lac-Etchemin			1 342 235	52 514	3 300
St-Gervais Inc.			916 797	16 708	3 300
Ste-Justine (Corporation du)			562 736	13 329	3 300
St-Magloire Inc.			690 923	23 654	3 300
St-Raphaël Inc.			1 310 695	16 608	3 300
Hospital D'Armagh (Corporation de)			1 845 137		2 965
Pavillon de l'Age d'Or St-Anselme Inc.			1 072 352	41 280	3 300
Sanatorium Bégin	14 935 320	190 700			13 991
Vigi-santé Ltée (Hop. Notre-Dame-de-Lourdes Inc.)			3 240 693		
Villa Prévost Inc.			1 626 538	35 034	3 300
Total for the district:	**14 935 320**	**190 700**	**12 608 106**	**199 127**	**65 497**

SANTÉ ET SERVICES SOCIAUX
List of suppliers and beneficiaries by category

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Berthier)					
Reception Centres:					
Brassard Inc.			1 114 091	24 378	3 300
Désy Inc.			1 757 932	19 312	3 300
Ste-Élisabeth et St-Thomas (Les)			3 279 263		3 300
Local Community Service Centre d'Autry					9 428
Hôpital Le Château-de-Berthier Inc.			1 415 281		
Total for the district:			7 566 567	43 690	19 328
(Bonaventure)					
Centre d'accueil de la Baie			2 063 131		3 300
Centre hospitalier Baie-des-Chaleurs	18 362 718	798 096			15 914
Local Community Service Centres:					
Chaleurs					9 428
Malauze					9 428
Conseil de la Bande indienne Micmacs de Maria (Le)	2 000				
Conseil de Bande de Restigouche	15 000				
Résidence St-Joseph			3 136 011		3 300
Total for the district:	18 379 718	798 096	5 199 142		41 370
(Brôme-Missisquoi)					
Centre d'accueil de Cowansville			1 690 637		3 300
Centre hospitalier de Bedford			2 094 081	496 621	2 965
Foyer Sutton			1 920 130		3 300
Hôpital Brôme-Missisquoi-Perkins	17 148 392	56 105			13 841
Hôpital St-Louis de Cowansville Inc.			1 089 627		2 965
Total for the district:	17 148 392	56 105	6 794 475	496 621	26 371
(Chambly)					
Reception Centres:					
Anne-Leseigneur					6 585
de Montarville			2 135 116		3 300
Local Community Service Centre du Richelieu					9 428
La Source des Monts Inc.	66 797				
Total for the district:	66 797		2 135 116		19 313

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Champlain)					
Reception Centres:					
de St-Narcisse Inc.			829 681	30 513	3 300
St-Stanislas Inc.			849 306		
Local Community Service Centre					
des Chenaux					9 428
Corporation les Deux-Rives					6 585
Homes:					
de la Pérade Inc.			1 046 426	37 606	3 300
Père-Frédéric Inc.			5 371 592	72 231	12 728
Hôpital Cloutier	14 015 575				12 778
Total for the district:	**14 015 575**		**8 097 005**	**140 350**	**48 119**
(Chapleau)					
Reception Centres:					
Champlain-Gatineau			1 574 928		
de Gatineau			2 076 751		3 300
Hospital Centre					
Champlain-Gatineau			1 802 784		
Local Community Service Centre					
le Moulin					9 428
Total for the district:			**5 454 463**		**12 728**
(Charlevoix)					
Receptions:					
Bellerive (1970) Inc.			1 110 906		3 300
Notre-Dame de Beaupré Inc.			704 031	34 545	3 300
Centre d'accueil St-Tite-des-Caps			1 824 510		3 300
Hospital Centres:					
de Charlevoix	29 793 409				13 296
St-Joseph-de-la-Malbaie	7 433 595				6 036
Local Community Service Centres:					
Charlevoix					9 428
Orléans					9 428
Fondations Fafard (Les)					6 585
Homes:					
Beaupré			349 357		
de Clermont Inc.			900 906	30 796	3 300
de Notre-Dame-du-Sacré-Coeur de St-Siméon Inc.			621 587	21 196	3 300
Hôpital Ste-Anne-de-Beaupré	3 792 769				3 272
Total for the district:	**41 019 773**		**5 511 297**	**86 537**	**64 545**

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Châteauguay)					
Reception Centre Champlain-Châteauguay			4 687 944		
Centre hospitalier Anna-Laberge	30 306 018				18 419
Local Community Service Centre Châteauguay					9 428
Conseil de la communauté Mohawks de Kahnawake	5 000				
Foyer de Châteauguay Inc.			2 244 933	54 195	3 300
Kateri Memorial Hospital	3 107 955				
La Maison sous les arbres Inc.	129 419				
Services de Réadaptation du Sud-Ouest (Les)					6 585
Total for the district:	33 548 392		6 952 877	54 195	37 732
(Chicoutimi)					
Beaumanoir de Chicoutimi Inc.			1 833 415	218 648	3 300
Local Community Service Centres:					
des Côteaux					9 428
Saguenay-Nord					9 428
Centre de Prévention du Suicide du Saguenay Inc.	273 230				
Social Services Centre de la région Saguenay Lac-St-Jean-Chibougamau					44 931
Conseil de la santé et des services sociaux de la région du Saguenay-Lac-St-Jean	6 229 315		114 304		71 485
Homes:					
Delage Inc.			2 063 729	51 004	3 300
St-François Inc.			720 418		
Hôpital de Chicoutimi Inc.	73 557 316	2 298 989			39 300
Institut Roland-Saucier	12 247 976	414 325			10 505
Total for the district:	92 307 837	2 713 314	4 731 866	269 652	191 677
(Deux-Montagnes)					
Centre d'accueil de St-Benoit			1 605 076		3 300
Hospital Centres:					
Deux-Montagnes Inc.			1 354 873		
St-Eustache	16 093 537	292 000			13 782
Local Community Service Centre Jean-Olivier-Chénier					9 428
Manors:					
Grand-Moulin Inc.			909 492	54 675	3 300
St-Eustache			2 710 585		3 300
Total for the district:	16 093 537	292 000	6 580 026	54 675	33 110

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Drummond)					
Accueil Notre-Dame-du-Bon-Conseil Inc.			1 257 538	30 482	3 300
Centre hospitalier Georges-Fréderic			14 056 562	681 389	12 651
Local Community Service Centre Drummond					9 428
Hôpital Ste-Croix	34 693 959	1 185 225			29 921
Pavillon Laforest Inc. (Le)					6 585
Réseau d'Aide Le Tremplin Inc.	176 747				
Total for the district:	**34 870 706**	**1 185 225**	**15 314 100**	**711 871**	**61 885**
(Dubuc)					
Local Community Service Centre du Fjord					9 428
Centre de rencontre Le Phare	66 744				
Homes:					
de Bagotville			980 685	45 962	3 300
Monseigneur-Gendron Inc.			1 000 215	157 131	3 300
St-Joseph-de-la-Baie Inc.			911 931	21 143	3 300
Hôpital de la Baie-des-Ha-Ha Inc.	8 266 911	297 503			7 483
Total for the district:	**8 333 655**	**297 503**	**2 892 831**	**224 236**	**26 811**
(Duplessis)					
Bande Indienne des Montagnais de Sept-Îles et Maliotenam	13 500				
Centre d'Amitié Innu	15 000				
Local Community Service Centre de Sept-Îles					9 428
Health Centres:					
de la Basse-Côte-Nord					15 902
de l'Hématite					9 428
de Port-Cartier					12 765
St-Jean-Eudes					15 657
Conseil de Bande de la Romaine	5 000				
Conseil de Bande des Naskapis	8 500				
Conseil des Montagnais de Schefferville	10 500				
Homes:					
de Havre-St-Pierre Inc.			1 294 216	49 129	3 300
d'Hébergement de Sept-Îles Inc.			1 391 444	165 014	3 300
Hôpital de Sept-Îles (Corporation de)	26 730 848	2 663 341			23 338
Total for the district:	**26 783 348**	**2 663 341**	**2 685 660**	**214 143**	**93 118**

SANTÉ ET SERVICES SOCIAUX
List of suppliers and beneficiaries by category

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Frontenac)					
Local Community Service Centre					
Frontenac					9 428
Fédération des familles d'accueil du Québec (La)					208 500
Homes:					
de Disraëli Inc.			1 133 296	43 414	3 300
du Lac Noir Inc.			1 078 099	12 994	3 300
Sacré-Coeur-de-Jésus d'East-Broughton			1 020 736	11 341	3 300
Valin Inc.			1 229 286		3 300
Hospitals:					
Général de la région de l'Amiante	32 730 094	1 017 634			27 298
St-Julien	24 584 166			353 600	21 621
Manoir Aylmer Inc.			756 460		
Résidence Denis-Marcotte			1 552 156	28 396	3 300
Total for the district:	**57 314 260**	**1 017 634**	**6 770 033**	**449 745**	**283 347**
(Gaspé)					
Reception Centres:					
Les Amets					6 585
Le Cabestan					6 585
Hospital Centres:					
de Chandler	14 819 771	778 333			12 679
Mgr-Ross	13 077 778				11 991
Local Community Service Centres:					
des Berges					9 428
L'estran					9 428
De La Pointe					9 428
La Saline					9 428
Health Centre des Hauts-Bois					12 678
Social Services Centre de la Gaspésie et des Îles-de-la-Madeleine					22 979
Hôtel-Dieu de Gaspé	15 594 717	861 039			13 225
Villa Pabos			1 567 166		3 300
Total for the district:	**43 492 266**	**1 639 372**	**1 567 166**		**127 734**
(Gatineau)					
Hospital Centres:					
de Gatineau	38 954 848	5 466 846			31 589
Gatineau Memorial	2 642 551				3 250
De Maniwaki (La corporation)	10 560 411				9 213
Local Community Service Centres:					
des Draveurs					9 428
la Presqu'Île					9 428
De la Rivière Désert					9 428
Vallée de la Gatineau					9 428
Homes:					
d'accueil de Gracefield			1 498 999	22 013	3 300
Père-Guinard			1 830 397	50 782	3 300
Total for the district:	**52 157 810**	**5 466 846**	**3 329 396**	**72 795**	**88 364**

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Groulx)					
Centre d'accueil Drapeau et Deschambault			9 807 559		3 300
Local Community Service Centre Thérèse-de-Blainville					9 428
Centres de réadaptation du Contrefort (Les)					6 585
Social Services Centre Laurentides-Lanaudière					67 298
Total for the district:			9 807 559		86 611
(Hull)					
Centres:					
d'adaptation et de réadaptation La Ressource					6 585
de réadaptation les jeunes de l'Outaouais					6 585
hospitalier régional de l'Outaouais	52 552 840	2 045 870			39 300
Local Community Service Centre de Hull					9 428
Social Services Centre de l'Outaouais					45 434
Health and Social Services Council de l'Outaouais	8 566 546		88 068		26 140
Corporation de l'hôpital Pierre-Janet	11 594 410	261 000			9 940
Foyer du Bonheur Inc.			7 448 822		3 300
Hôpital de la Pieta			8 976 414	381 518	7 751
Maison Réalité Inc.	174 312				
Pavillon Jellinek					6 585
Total for the district:	72 888 108	2 306 870	16 513 304	381 518	161 048
(Huntingdon)					
Reception Centre Pierre-Rémi-Narbonne			1 125 615		3 300
Hospital Centre du comté de Huntingdon			2 765 243		2 965
Local Community Service Centres:					
de Huntingdon					9 428
Jardin du Québec					9 428
Hôpital Barrie Memorial (L')	5 874 433				4 992
Total for the district:	5 874 433		3 890 858		30 113

	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
HEALTH SERVICES AND SOCIAL SERVICES	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Iberville)					
Centre d'accueil de Rouville			7 746 398	67 007	6 906
Local Community Service Centre la Pommeraie					9 428
Foyers Farnham Inc. (Les)			1 510 928	104 945	3 300
Résidence Champagnat d'Iberville Inc.			2 467 791	244 276	3 300
Total for the district:			**11 725 117**	**416 228**	**22 934**
(Îles-de-la-Madeleine)					
Centre hospitalier de l'Archipel	13 452 128				11 579
Local Community Service Centre des Îles					9 428
Centre de travail et de transition des Îles					6 585
Villa Plaisance			1 572 034		3 300
Total for the district:	**13 452 128**		**1 572 034**		**30 892**
(Johnson)					
Centre d'accueil d'Acton-Vale			1 968 756		3 300
Local Community Service Centre la Chenaie					9 428
Homes:					
de Bromptonville Inc.			692 146	25 128	3 300
de Valcourt Inc.			696 533	28 301	3 300
Hôpital St-Louis-de-Windsor Inc.			2 820 186	76 693	2 965
Résidence Melbourne Inc.			1 163 686		
Total for the district:			**7 341 307**	**130 122**	**22 293**
(Joliette)					
Atelier du Fil au Bois (L')	152 000				6 585
Reception Centres:					
Montcalm (Les)			2 254 085	105 742	3 300
de réadaptation Le Bouclier					6 585
St-Joseph-de-Joliette					6 585
Centre hospitalier régional de Lanaudière	87 862 285	4 162 266			39 300
Local Community Service Centre de Joliette					9 428
Foyer de St-Donat Inc.			1 162 570	32 359	3 300
Pavillons Jeunesse Joliette Inc. (Les)					6 585
Total for the district:	**88 014 285**	**4 162 266**	**3 416 655**	**138 101**	**81 668**
(Jonquière)					
Centre de Rencontre l'Escale de Jonquière inc.	62 571				
Centre gérontologique Jonquière			4 492 351	100 900	9 900
Centre hospitalier Jonquière	28 411 235	198 005			25 087
Local Community Service Centre de la Jonquière					9 428
Total for the district:	**28 473 806**	**198 005**	**4 492 351**	**100 900**	**44 415**

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Kamouraska-Témiscouata)					
Reception Centre					
Thérèse-Martin			2 382 510		3 300
Local Community Service Centres:					
des Frontières					12 678
les Aboiteaux					9 428
Témiscouata					9 428
Homes:					
Beauséjour Inc.			1 155 034	40 467	3 300
Desjardins			1 150 744		3 300
Villa Maria Inc.			1 543 242		3 300
Hospitals:					
d'Anjou Inc.			3 139 847		2 965
Notre-Dame-de-Fatima	11 926 085	7 695			9 361
Notre-Dame-du-Lac	8 327 980				7 450
St-Michel-du-Squateck			799 322		2 965
Villas:					
de la Rivière Inc.			724 149		3 300
St-Pascal Inc.			1 546 123	33 894	3 300
Total for the district:	20 254 065	7 695	12 440 971	74 361	74 075
(l'Assomption)					
Reception Centres:					
Chemin du Roy			6 865 512	60 776	6 600
St-Antoine-de-Padoue			2 459 745		3 300
Hospital Centre					
le Gardeur	34 942 967	5 250 013			27 964
Local Community Service Centre					
le Méandre					9 428
Total for the district:	34 942 967	5 250 013	9 325 257	60 776	47 292
(Labelle)					
Reception:					
Côme-Cartier			883 464	37 469	3 300
St-Jovite Inc. (L')			1 259 068	44 288	3 300
Reception Centres:					
de Labelle			1 109 811	41 199	3 300
des Laurentides					6 585
Ste-Anne-de-Mont-Laurier			2 292 277		3 300
Hospital Centres:					
des Laurentides et centre d'accueil et de réadaptation des Hautes-Vallées	33 187 480				25 034
Laurentien	17 788 689	47 921			15 063
Local Community Service Centres:					
des Hautes-Laurentides					9 428
des Trois Vallées					9 428
Hospitals:					
Mont-Sinaï			7 433 205	564 447	6 168
Notre-Dame-de-Ste-Croix	12 457 438	428 075			10 846
Total for the district:	63 433 607	475 996	12 977 825	687 403	95 752

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Lac St-Jean)					
Hospital Centre					
de Métabetchouan		37 134	8 713 654		6 511
Local Community Service					
Centre					
le Norois					9 428
Domaine du Bel-Age					
de St-Coeur-de-Marie Inc.			770 008	33 836	3 300
Foyer Normandie d'Alma Inc.			1 134 587	36 500	3 300
Hôtel-Dieu d'Alma	24 083 148	136 525			21 168
Total for the district:	**24 083 148**	**173 659**	**10 618 249**	**70 336**	**43 707**
(Laviolette)					
Reception Centres:					
de La Tuque Inc. (Corporation du)				34 236	
Les Chutes Inc.			3 336 221		
Centre d'Amitié Autochtone					
La Tuque Inc.	25 000				
Hospital Centre					
Laflèche-Grand-Mère	16 217 958	439 175			14 529
Local Community Service					
Centres:					
du centre de la Mauricie					9 428
du Haut-St-Maurice			1 814		12 728
Normandie					9 428
Rehabilitation Centre					
du Lac-Edouard					6 585
Homes:					
de Grand'Mère Inc.			1 139 144	30 341	3 300
Mgr-Paquin Inc.			1 640 454	40 309	3 300
de Ste-Thècle			1 031 053	31 358	3 300
Hôpital St-Joseph-de-la-Tuque	15 990 603	181 585			14 937
Total for the district:	**32 233 561**	**620 760**	**7 148 686**	**136 244**	**77 535**
(Lotbinière)					
Carrefour Lotbinière					6 585
Reception Centre					
Ste-Croix			921 158	39 470	3 300
Local Community Service					
Centres:					
Arthur-Caux					9 428
Les Blés d'Or					9 428
Homes:					
Bonne Entente de St-Apollinaire Inc.			877 210	35 948	3 300
Deschaillons			840 665		3 300
de Fortierville Inc.			1 353 352	26 029	3 300
de Lotbinière Inc.			824 541	25 274	3 300
de Lyster			611 395	27 429	3 300
Romain-Becquet Inc.			754 552	33 568	3 300
de St-Flavien Inc.			1 068 867	31 266	3 300
de St-Sylvestre Inc.			860 872	20 804	3 300
Total for the district:			**8 112 612**	**239 788**	**55 141**

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Maskinongé)					
Centre d'Accueil Louiseville Inc.			3 356 386		3 300
Centre hospitalier Comtois	7 853 549				7 000
Local Community Service Centre Valentine-Lupien					9 428
Domrémy Trois-Rivières Inc.					6 585
Foyer Ernest-Jacob Inc.			1 191 595	52 611	3 300
Total for the district:	**7 853 549**		**4 547 981**	**52 611**	**29 613**
(Matane)					
Centre d'accueil de Cap-Chat (La Corporation du)			2 063 647	56 411	3 300
Centre hospitalier de Matane	17 855 666	392 875			15 275
Local Community Service Centre de Matane					9 428
Foyer d'accueil de Matane Ltée (La Corporation)			1 971 737	68 337	3 300
Hôpital des Monts (La Corporation)	13 270 019	477 875			11 449
Pavillon de la Montagne					6 585
Total for the district:	**31 125 685**	**870 750**	**4 035 384**	**124 748**	**49 337**
(Matapédia)					
Centre d'accueil de la Vallée			2 713 549		3 300
Local Community Service Centres:					
de la Mitis					9 428
de la Vallée					9 428
Foyer Ste-Bernadette Inc.			455 835		
Hospitals:					
d'Amqui	12 848 740				11 137
de Mont-Joli Inc.	25 935 225				23 088
Résidence de Mont-Joli Inc. (La)			2 273 339	31 250	3 300
Total for the district:	**38 783 965**		**5 442 723**	**31 250**	**59 681**
(Mégantic-Compton)					
Centre hospitalier Lac-Mégantic	10 675 000				9 760
Local Community Service Centres:					
Fleur-de-Lys					9 428
Maria-Thibault					9 428
Domaine de la Sapinière Inc. (Le)			1 183 605	36 558	3 300
Foyer de Weedon Inc.			977 224	23 373	3 300
Maison Paternelle (La)			1 834 612	58 290	3 300
Résidence Castel Claire-Mathieu Inc.			286 074		
Total for the district:	**10 675 000**		**4 281 515**	**118 221**	**38 516**

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Montmagny-l'Islet)					
Reception Centres:					
Louis-C.-Dupuis					6 585
de St-Eugène-de-l'Islet Inc.			727 364	54 004	3 300
de St-Fabien-de-Panet			1 086 738	42 923	3 300
Local Community Service Centres:					
Antoine-Rivard					9 428
Centre d'accueil des Appalaches					16 028
Trois-Saumons					12 678
Homes:					
Bon Secours Inc.			632 245		3 300
St-Pamphile				1 406	
d'Youville			3 142 102	26 629	6 600
Hôtel-Dieu de Montmagny	17 055 982	597 495			14 650
Total for the district:	**17 055 982**	**597 495**	**5 588 449**	**124 962**	**75 869**
(Nicolet-Yamaska)					
Local Community Service Centre					
Nicolet-Yamaska					9 428
Conseil de Bande des Abénaquis d'Odanak	7 000				
Homes:					
Lucien-Shooner Inc.			1 115 552	43 146	3 300
de Nicolet			6 407 847		6 137
St-Célestin			1 228 637		3 300
Hôpital du Christ-Roi	10 761 772				8 973
Total for the district:	**10 768 772**		**8 752 036**	**43 146**	**31 138**
(Orford)					
Centre hospitalier de Coaticook			5 138 094	33 331	3 311
Local Community Service Centres:					
Albert-Samson					9 428
Alfred-Desrochers					9 428
Foyer du Sacré-Coeur Magog			2 345 876		3 300
Hôpital La Providence de Magog	9 771 957				6 551
Maison Blanche de North Hatley Inc.			1 656 013		
Total for the district:	**9 771 957**		**9 139 983**	**33 331**	**32 018**
(Papineau)					
Reception Centres:					
Buckingham			2 160 051		3 300
la Petite Nation			1 906 515	198 306	3 300
Centre hospitalier de Buckingham	12 834 774	406 050			11 137
Local Community Service Centre					
Vallée-de-la-Lièvre					9 428
Total for the district:	**12 834 774**	**406 050**	**4 066 566**	**198 306**	**27 165**

	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
HEALTH SERVICES AND SOCIAL SERVICES	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Pontiac)					
Reception Centres:					
Pontiac			1 311 192		3 300
Renaissance			1 537 069		3 300
Local Community Service Centres:					
Grande-Rivière					9 428
Pontiac					9 428
Hôpital Communautaire du Pontiac Inc. (L')	7 833 125				6 528
Manors:					
du Sacré-Coeur			920 546	20 652	3 300
St-Joseph			865 413	20 278	3 300
Pavillon du Parc Inc.					6 585
Vigi-santé Ltée (Mont St-Jude Inc.)			2 535 328		
Total for the district:	7 833 125		7 169 548	40 930	45 169
(Portneuf)					
Reception Centres:					
du Groupe l'Eau-Vive			3 819 521	35 794	6 600
St-Raymond Inc.			1 530 200	36 227	3 300
Centre hospitalier Portneuf			4 357 914	218 750	3 560
Local Community Service Centre de Portneuf					9 428
Domaine du Souvenir Inc.				29 517	
Pavillon Toupin Inc.					6 585
Total for the district:			9 707 635	320 288	29 473
(Prévost)					
Auberge St-Jérôme Inc.			1 740 929	68 742	3 300
Centre hospitalier d'Youville			6 042 985		5 227
Local Community Service Centre Arthur-Buies					9 428
Centre de réadaptation La Ruche Inc.					6 585
Conseil de la santé et des services sociaux Laurentides-Lanaudière	2 281 362		148 600		26 470
Foyer Soleil Inc.			1 809 022		
Hôtel-Dieu de St-Jérôme	54 406 685	1 928 179			39 300
Pavillon André-Boudreau					6 585
Villa du Vieux Sapin Inc.			814 065		
Total for the district:	56 688 047	1 928 179	10 555 601	68 742	96 895
(Richelieu)					
Ateliers Riverains (Les)					6 585
Centre d'hébergement de Tracy			716 865	34 152	3 300
Local Community Service Centre du Havre					9 428
Centre de transition Perceval Inc.	47 148				
Foyer Richelieu Inc.			1 456 995	47 457	3 300

	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
HEALTH SERVICES AND SOCIAL SERVICES	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
Hospitals:					
général de Sorel			8 383 340		7 819
Richelieu Inc.			1 962 808		2 965
Hôtel-Dieu de Sorel	29 907 044	855 687			26 050
La Source Inc.	155 069				
Résidence Tracy Inc.			3 328 768		
Total for the district:	30 109 261	855 687	15 848 776	81 609	39 447
(Richmond)					
Centre d'accueil de Wotton			1 095 739		3 300
Centre hospitalier d'Asbestos	5 116 345	87 500			4 656
Local Community Service Centres:					
la Chaumière					9 428
du Val-St-François					9 428
Homes:					
d'Asbestos Inc.			1 091 064	43 647	3 300
de Kingsey-Falls Inc.			1 248 983	41 956	3 300
de Richmond Inc.			1 554 399	44 508	3 300
Ste-Anne-Marie Inc.			1 520 894		
Sts-Anges			651 860		
Wales			30 402		
Total for the district:	5 116 345	87 500	7 193 341	130 111	36 712
(Rimouski)					
Centre d'accueil Relais Jeune Est					6 585
Centre hospitalier régional de Rimouski	46 284 773	733 000			39 300
Local Community Service Centre de l'Estuaire					9 428
Social Services Centre du Bas-du-Fleuve					27 512
Health and Social Services Council région Bas-St-Laurent et Gaspésie	835 921		540 922		26 099
Le Foyer de Rimouski Inc.			5 525 918	116 921	3 300
Services d'adaptation Osmose (Les)					6 585
Total for the district:	47 120 694	733 000	6 066 840	116 921	118 809
(Rivière-du-Loup)					
Ateliers du Grand-Portage Inc. (Les)					6 585
Hospital Centres:					
Trois-Pistoles			5 118 869		4 664
régional du Grand-Portage	24 860 955	586 000			21 836
Local Community Service Centres:					
des Basques					9 428
Rivières et Marées					9 428
Centre de services de réadaptation Paul-Coulombe					6 585
Homes:					
de St-Antonin Inc.			625 555	39 880	3 300
St-Cyprien Inc.			911 713		
Hôpital St-Joseph-de-Rivière-du-Loup			6 566 971		5 891

SANTÉ ET SERVICES SOCIAUX
List of suppliers and beneficiaries by category

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
Villas:					
Dubé Inc.			916 113	40 662	3 300
Fraserville Inc. (La)			1 515 525	56 428	3 300
Total for the district:	**26 860 955**	**586 000**	**15 654 746**	**136 970**	**74 317**
(Roberval)					
Centre d'accueil de la Doré Inc.			397 152	10 841	3 300
Conseil des Montagnais du Lac-St-Jean	100 400				
Centre hospitalier de Dolbeau	14 712 765	521 584			10 748
Local Community Service Centres:					
des Chutes					9 428
des Prés-Bleus					9 428
Claire Fontaine (Le)	11 396 582				6 585
Domaine du Bon Temps (Le)			990 391	47 689	3 300
Homes:					
du Lac-Bouchette Inc.			815 833	26 451	3 300
de la Paix Inc.			890 100	27 545	3 300
St-Cyrille de Normandin Inc.			558 879	8 208	3 300
St-Joseph d'Albanel Inc.			561 076		
Hôtel-Dieu de Roberval	30 496 885	514 675			28 467
Oasis de Mistassini Inc. (L')			1 363 239	14 141	3 300
Total for the district:	**56 706 632**	**1 036 259**	**5 576 670**	**134 875**	**84 456**
(Rousseau)					
Reception Centres:					
des Quatre-Vents					6 585
Ste-Sophie Inc.			888 431		
Hospital and Reception Centre Heather Inc.			1 894 422		
Local Community Service Centres:					
Joli-Mont					9 428
Montcalm					9 428
des Pays-d'en-Haut					9 428
Manoir de la Pointe Bleue			2 302 887	215 114	3 300
Total for the district:			**5 085 740**	**215 114**	**38 169**
(Rouyn-Noranda-Témiscamingue)					
Centre d'accueil Duhamel			2 091 714		3 300
Hospital Centres:					
Malartic Inc.	5 574 013				4 815
Rouyn-Noranda	32 799 734	1 720 529			28 618
Local Community Service Centre Le Partage des Eaux					9 428
Health Centres:					
de Témiscamingue					12 678
Ste-Famille					17 937
Healt and Social Services Council de la région de l'Abitibi-Témiscamingue	809 563				25 366
Homes:					
Pie-XII			2 127 013	63 460	3 300
Rouyn-Noranda Inc.					6 585
Villa St-Martin Inc.			1 231 351	23 405	3 300
Total for the district:	**39 183 310**	**1 720 529**	**5 450 078**	**86 865**	**115 327**

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Saguenay)					
Centre d'accueil N.-A.-Labrie			3 300 342	459 000	3 300
Centre hospitalier régional Baie-Comeau	28 881 725	1 281 140			24 362
Local Community Service Centres:					
de l'Aquilon					9 428
de Forestville					9 428
Centre des Ressources Institutionelles Côte-Nord Inc.					6 585
Health Centre de la Haute-Côte-Nord					13 419
Social Services Centre de la Côte-Nord					24 942
Healt and Social Services Council Côte-Nord	449 731		333 478		24 674
Total for the district:	29 331 456	1 281 140	3 633 820	459 000	116 138
(Shefford)					
Centre Butters Inc. (Le)					6 585
Hospital Centres:					
de Granby	28 869 024	665 525			24 044
de Waterloo			1 420 001		2 965
Local Community Service Centre de la Haute-Yamaska					9 428
Centre de prévention du suicide de la Haute-Yamaska	46 188				
Courville Nursing Home Inc.			889 824		
Entr'elles Granby Inc.	33 400				
Hôpital Notre-Dame de Granby			1 497 815		2 965
Le Transit Inc.	53 439				
Villa Bonheur Inc.			2 423 766	83 175	3 300
Total for the district:	29 002 051	665 525	6 231 406	83 175	49 287
(Sherbrooke)					
Hospital Centre de Sherbrooke	14 706 546				13 665
Local Community Service Centre Sud-Ouest-Centre					9 428
Social Services Centre de l'Estrie					39 434
Health and Social Services Council de la région de l'Estrie	2 940 859		6 600		72 391
Corporation de l'hôpital d'Youville de Sherbrooke			19 316 704	343 544	16 722
Foyer St-Joseph de Sherbrooke			5 188 596		3 300
Cordée Transit de jour (La)	100 399				
Maison Reine-Marie Inc.			1 509 874		
Total for the district:	17 747 804		26 021 774	343 544	154 940

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(St-François)					
Hospital Centre Universitaire de Sherbrooke	65 335 235	1 387 874			39 300
Local Community Service Centre Gaston-Lessard					9 428
Hôpital St-Vincent-de-Paul de Sherbrooke	37 389 771	420 596			33 458
Hôtel-Dieu de Sherbrooke	40 216 045	591 015			35 846
Résidence de l'Estrie de Sherbrooke Inc.			3 650 294	35 761	3 300
Total for the district:	**142 941 051**	**2 399 485**	**3 650 294**	**35 761**	**121 332**
(St-Hyacinthe)					
Hospital Centre Honoré-Mercier Inc.	45 634 580	1 392 182			39 300
Local Community Service Centre des Mascoutains					9 428
Hôtel-Dieu de St-Hyacinthe			23 736 218		20 747
M.A.D.H.	156 014				
Pavillons Bois-Joly Inc. (Les)					6 585
Villa des Frênes Inc.			1 728 429	33 299	3 300
Total for the district:	**45 790 594**	**1 392 182**	**25 464 647**	**33 299**	**79 360**
(St-Jean)					
Local Community Service Centre Vallée des Forts					9 428
Florence-Groulx Inc.			1 457 838		
Hôpital du Haut-Richelieu	50 302 877	1 770 262			39 300
Le Renfort Inc.					6 585
Maison Le Point Commun Inc.	133 595				
Maribro Inc.					6 585
Total for the district:	**50 436 472**	**1 770 262**	**1 457 838**		**61 898**
(St-Maurice)					
Ateliers Centre-du-Québec Inc.					6 585
Reception Centres:					
Dr.-Joseph-Garceau			1 789 884		3 300
de Shawinigan-Sud Inc.			1 291 504	40 608	3 300
Hospital Centres:					
régional de la Mauricie	32 311 775	1 428 451			26 420
Ste-Thérèse-de-Shawinigan	13 990 581				11 991
Foyer Dehauffe			1 851 203	42 970	3 300
Total for the district:	**46 302 356**	**1 428 451**	**4 932 591**	**83 578**	**54 896**

SANTÉ ET SERVICES SOCIAUX
List of suppliers and beneficiaries by category

HEALTH SERVICES AND SOCIAL SERVICES	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Terrebonne)					
Centre d'accueil Lorrain Inc.			819 430		
Local Community Service Centre Lamater					9 428
Foyer St-Bruno Inc.			1 630 776		
La Maisonnée Laurendière					6 585
Total for the district:			**2 450 206**		**16 013**
(Trois-Rivières)					
Reception Centre Louis-Denoncourt			1 684 053		3 300
Hospital Centres:					
Cooke			14 273 587		12 087
St-Joseph-de-Trois-Rivières	40 079 925	644 350			35 513
Ste-Marie	45 326 021	135 225			37 754
Local Community Service Centre Les Forges					9 428
Social Services Centre du centre du Québec					63 025
Clinique de réadaptation de Trois-Rivières Inc.					6 585
Health and Social Services Council région Trois-Rivières	1 820 430		102 291		26 381
Foyer Joseph-Denys Inc.			2 810 396	50 842	3 300
Résidences de la Mauricie (Les)					6 585
Ville Joie St-Dominique					6 585
Total for the district:	**87 226 376**	**779 575**	**18 870 327**	**50 842**	**210 543**
(Ungava)					
Centre d'amitié autochtone Chibougamau	58 439				
Hospital Centres:					
de la Baie d'Hudson	13 090 492	1 067 000			9 334
la Grande Rivière	2 582 809				3 250
Local Community Service Centre des Grands Bois					9 428
Centre de santé Îsle-Dieu					12 678
James Bay Cree Health and Social Services Board	18 917 659	212 000			22 169
Conseil de la santé et des services sociaux Kativik	784 821				5 713
Hospitals:					
Chibougamau Ltée	8 672 516				7 779
Ungava	10 535 931	1 826 400			8 445
Total for the district:	**54 642 667**	**3 105 400**			**78 796**
Total for all districts:	**4 920 577 803**	**113 437 316**	**1 112 266 115**	**20 868 594**	**8 433 385**

	Short-term care Hospital Centres		Reception and Lodging Centres and Extended Care Hospital Centres		Grants for Establishment Associations
HEALTH SERVICES AND SOCIAL SERVICES	Operation	Debt service	Operation	Debt service	Operation
	$	$	$	$	$
(Miscellaneous)					
Government and Public Employees Retirement Plan	121 013 304		32 620 947		
Corporation d'hébergement du Québec		60 594 554		47 648 449	
Régie de l'assurance-maladie du Québec (Scholarships and incentives)	4 316 656				
Standard Life Insurance Company (Salary insurance premiums)	3 634 000		2 990 200		
	128 963 960	60 594 554	35 611 147	47 648 449	
Grand total:	5 049 541 763	174 031 870	1 147 877 262	68 517 043	8 433 385

SÉCURITÉ PUBLIQUE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Alcoholic beverages		
Retailers	10 371	8 464
Miscellaneous	1	
	10 372	8 464
Other		
Security and detective agencies	619	475
	10 991	8 939
Miscellaneous Revenue		
Sale of goods and services		
Courses	180	191
Disposal of surplus	95	143
Rental of rooms and board	5 317	5 836
Police advanced training courses	57	47
Absences for union activities		132
Administration on behalf of the Government of Canada:		
Permits to carry firearms	867	784
Permits to operate firearms businesses	75	84
Police services	244	
Miscellaneous	63	54
	6 898	7 271
Fines and forfeitures		
Miscellaneous	13	13
Recovery		
Prior years' expenditures	732	759
Salaries and wages - occupational accidents	121	1 724
Miscellaneous	25	13
	878	2 496
	7 789	9 780
Total Own-source Revenue	18 780	18 719

SÉCURITÉ PUBLIQUE
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Government of Canada Transfers		
Other programs		
Civil protection	82 450 (1)	14 347
Police fees - federal bridges	2 734	1 983
Police fees - Akwesasne	370	
Total Government of Canada Transfers	85 554	16 330
Total Revenue	**104 334**	**35 049**

(1) The increase is due mainly to amounts to be received from the Federal Government following the Indian Native crisis, estimated at $75 million.

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
PROGRAM 1 Summary: page 1-24	**SEARCH FOR THE CAUSES AND CIRCUMSTANCES OF DEATH**						
TOTAL	7 283	1	7 245	2 634	312	122	3 001
PROGRAM 2 Summary: page 1-30	**LIQUOR PERMITS CONTROL**						
TOTAL	5 140	2	4 979	3 191	303	162	168
PROGRAM 3 Summary: page 1-32	**CUSTODY OF PRISONERS AND REINTEGRATION OF DELINQUENTS INTO SOCIETY**						
1. Correctional Services	158 651	18	156 693	99 757	20 200	1 949	18 522
2. Commission québécoise des libérations conditionnelles	1 918	1	1 857	955	99	160	214
TOTAL	160 569	19	158 550	100 712	20 299	2 109	18 736
PROGRAM 4 Summary: page 1-32	**SAFETY AND PREVENTION**						
1. Support, Research and Programs	9 802		9 789	5 338	445	244	467
2. Police Training and Advanced Training (*)	9 220		9 145	1 103	402	34	1 012
3. Security and Protection	18 572	5	18 566	13 569	281	955	2 911
Statutory (1)	1 955		1 955	1 955			
TOTAL	39 549	5	39 455	21 965	1 128	1 233	4 390

(*) As of August 31, 1990, the Institut de police du Québec started operations as a corporation, mandatary of the Government pursuant to the Act respecting police organization and amending the Police Act and various legislation (S.Q., 1988, c.75) and to Order-in-council 1180 of August 15, 1990.

(1) Act respecting the National Assembly, R.S.Q., c. A-23.1.

The objective of this program is to provide the Department, through inquiries, with the information necessary to determine which deaths or fires are of a criminal nature.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
62	900	116	21	3					74			

The objective of this program is to protect the public by controlling the operation of liquor outlets.

28	979	106	26						15			1

The objective of this program is to protect society by encouraging it to participate in the administration of justice and by ensuring adults on probation, in custody and on parole services which will facilitate their reintegration.

1 017	980	11 084	740	255					1 704			485
5	314	28	33						49			
1 022	1 294	11 112	773	255					1 753			485

The objective of this program is to carry out various responsibilities in terms of public safety, namely training of police officers, safety of individuals and security of Government buildings, and to provide expertise in the areas of accounting, legal medicine and forensic science for the administration of justice.

106	13	389	88	237					575			1 887
33	24	241	11	1					129			6 155
146	27	349	18	3					307			
285	64	979	117	241					1 011			8 042

(in thousands of dollars)

PROGRAM 5
Summary: page 1-32

STANDARDIZATION AND SUPERVISION OF POLICE OPERATIONS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	4 223	2	4 191	2 935	58	223	316

PROGRAM 6
Summary: page 1-32

SÛRETÉ DU QUÉBEC

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Protection of Society, People and their Property	424 862	444	422 370	397 546	891	21 316	29
2. Internal Management and Support	132 720	9	130 173	32 936	4 057	7 809	3 868
TOTAL	557 582	453	552 543	430 482	4 948	29 125	3 897

PROGRAM 7
Summary: page 1-32

ADMINISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	66 308	3	62 140	7 451	1 816	3 381	828

PROGRAM 8
Summary: page 1-32

CIVIL SAFETY

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	11 868	4	10 151	5 174	758	1 654	1 311
Statutory (2)	29 634	1	29 633	306	1 071	391	381
TOTAL	41 502	5	39 784	5 480	1 829	2 045	1 692

(2) Act respecting the protection of persons and property in the event of disaster, R.S.Q., c. P-38.1.

TOTAL FOR THE PROGRAMS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	850 567	489	837 299	572 589	29 622	38 009	32 647
Statutory	31 589	1	31 588	2 261	1 071	391	381
	882 156	490	868 887	574 850	30 693	38 400	33 028

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	605 543	205 581

The objective of this program is to prepare policies and standards respecting the activities, supervision and coordination of police forces in Québec.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
8	549	52	41						9			

The objective of this program is to protect society, people and their property from all criminal activity.

25	78	2	1	2 482								
6 271	38 402	16 982	1 608	288				13	16 177			1 762
6 296	38 480	16 984	1 609	2 770				13	16 177			1 762

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs.

1 797	45 721	276	216	1					478			175

The objective of this program is the protection of the population and of property in the event of a disaster or fire.

20	64	329	260	26					239			316
21	250											27 213
41	314	329	260	26					239			27 529

9 518	88 051	29 954	3 063	3 296				13	19 756			10 781
21	250											27 213
9 539	88 301	29 954	3 063	3 296				13	19 756			37 994

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	19 769	37 994

SÉCURITÉ PUBLIQUE
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Indemnities as regards civil safety	2 455	2 455	1 250
Municipalities			
Financing of certain police forces	3 601	3 405	2 787
Indemnities as regards civil safety	2 686	2 686	202
Reconditioning of dumping ground of Ville de Lasalle	2 324	2 324	1 630
Non-Profit Organizations			
Reintegration into society	567	486	538
Other	1 394	1 375	622
Individuals			
Indemnities as regards civil safety	20 211	19 108	2 245
Government Enterprises and Agencies			
Institut de police du Québec	6 166	6 155	
Total	39 404	37 994	9 274

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1. Wages, Salaries and Allowances:	$574 852 181
2. Other Remuneration:	30 692 811
	$605 544 992

Including $19 035 904 for 260 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Contribution to the Pension Plan for the Members of the Sûreté du Québec, 90 043 809; Commission de la Santé et de la sécurité du travail, 6 032 701.

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3. Transport and Communication Services: $38 399 285

Auberge des Gouverneurs Inc., 272 847; Auberge Salaberry, 94 442; Auberge Universel, 39 987; Barette Déménagement Enr., 49 556; Bell Canada, 2 172 743; Bell Cellulaire Inc., 365 637; Buffet Bernard Inc., 41 198; Château de l'aéroport, 1 065 515; Consultour Club Voyages, 539 267; Corporation Scotpage Ltée, 42 414; Courrier Purolator Ltée, 91 221; DÉMÉNAGEMENTS: Bellechasse (1984) Inc., 181 344, Cartier Inc., 40 614, G. Roy Inc., 39 484, Mainville, 45 069, de la Mitis Inc., 52 760, Trans-Québec Inc., 83 707; FUNDS: Communication services fund, 288 554, Telecommunications services fund, 7 189 300; Holiday Inn, 1 700 371; HOTELS: Centre Sheraton Montréal, 527 128, Delta Valleyfield, 170 088, des Gouverneurs Laval, 906 945, des Gouverneurs Place Dupuis, 981 071, Relax de Laval, 263 315, Sheraton Laval, 769 123; Inter-Voyage Inc., 499 319; Labrecque Transport Inc., 74 971; Lignes aériennes canadien international, 39 400; Motel National, 308 453; Motels Journey's End, 92 934; Nap. Giroux Inc., 36 584; National Pagette, 65 463; Parkway Motor Inn, 82 549; Publi Calen-Art Ltée, 61 030; Québec Téléphone, 425 619; Rapide Transport Inc., 49 456; Restaurant Hotel des moulins, 59 840; Roussillon, 238 351; Starber International Inc., 51 407; Télébec Ltée, 362 055; Transports Manicouagan (1982) Inc., 38 367; Transport Thibodeau Inc., 42 205; Voyages CAA Québec, 85 965; Voyages FCNQ Inc., 133 385; Welcominns, 228 321; Petty cash, 123 861.

ACCOUNTS UNDER $35 000: 17 286 050.

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4. Professional, Administrative and Other Services: $33 026 773

AGENCES DE SÉCURITÉ: Mauricienne (1983) Inc., 42 224, de Montréal Ltée, 63 555, St-Jérôme Inc., 39 032, St-Laurent Enr., 56 901; Agence Sociale Spécialisée de Hull Inc., 335 481; Normand Alexandre, 57 055; Association canadienne pour la santé mentale - section Saguenay, 82 045; ATELIERS: du centre de détention de Québec, 39 009, Curé Labelle Enr., 35 622, Dominique Inc., 145 267, Papillon, 40 437, Tanguay, 79 219, Techni-Bor de l'Établissement de détention de Montréal Enr., 82 727; B.D.L. Conseillers en Administration Inc., 77 770; Mario Bilodeau, 44 712; Gaston Bonneau, 71 069; Bureau d'Investigation Concorde du Canada Ltée, 117 745; Cafétéria Versalco Inc., 187 899; Cagero Inc., 185 442; Carrefour Nouveau Monde, 436 182; CENTRES: d'Accueil le Joins-Toi Inc., 142 939, d'Accueil le Portage, 379 098, d'Action Bénévole de Sept-Iles Inc., 37 282, de Bénévolat du Lac Inc., 39 560, de Bénévolat de Laval Inc., 274 043, de Bénévolat de la Rive-Sud, 162 839, Ressources Jeunesse, 72 233, de Transition Amour de la Vie Inc., 98 929; CENTRES HOSPITALIERS: Notre-Dame-de-la-Merci, 36 750, régional de l'Outaouais, 53 250, régional de Rimouski, 77 210, Robert-Giffard, 53 185, de Sherbrooke, 689 360, Ste-Marie, 132 305, de l'Université Laval, 55 162; CENTRES LOCAUX DE SERVICES COMMUNAUTAIRES: de l'Aquilon, 86 303, Chaleurs, 44 742, de l'Estuaire, 47 909, Gaston-Lessard, 121 143, du Havre, 85 521, de Hull, 91 035, des Maskoutains, 70 644, Rivières et Marées, 37 874, Saguenay-Nord, 62 397, Secteur Ahunstic, 300 666, Seigneurie-Beauharnois, 35 641, des Sept-Îles, 37 037; CENTRES RÉSIDENTIELS COMMUNAUTAIRES: d'Amos, 463 698, Arc en Soi, 207 103, l'Espadrille, 87 859, de Roberval Inc., 271 614; Gaston-Chapados, 66 285; CGI Conseillers en Gestion et Informatique Inc., 324 454; CGR Conseillers en gestion et rémunération, 135 405; Collège d'enseignement général et professionnel de St-Jérôme, 612 266; Commission scolaire de Saint-Eustache, 41 183; Communauté urbaine de Montréal, 364 050; Robert De Coster, 39 514; Gilles Desmarchais, 35 490; École nationale d'administration publique (ÉNAP), 64 811; Entreprises L. G. Enr., 269 529; Établissement du Gentilhomme Inc., 215 675; Excavation Loiselle & Frères Inc., 448 543; Excavation Pellex Inc., 53 264;

Excavations Ste-Croix Inc., 224 926; Expansion Femmes de Québec, 260 674; Communication services fund, 40 210; Computer services fund, 155 982; Fontaine Garneau & Associés, 41 831; Henri-Claude Frenette, 71 390; Pierre Gagné, 40 600; Gabriel Garneau, 40 275; Groupe Admari Inc , 405 426; Hôpital Brome-Missisquoi-Perkins, 41 661; Hôpital Jean-Talon, 38 210; Hôpital Maisonneuve-Rosemont, 59 608; Hôtel le Castel de l'Estrie Inc., 68 912; Jean Hould, 109 463; Serge Houle, 50 432; Informatique Multi-Hexa Inc., 39 817; Institut Philippe-Pinel, 1 922 284; J. P. Sécurité du Québec Inc., 130 687; Yvon Lafleur, 44 128; Yves Lambert, 54 993; Bruno T. Laplante, 36 850; Monique Leclerc, 43 824; Claude Lefebvre, 57 055; Richard Lemieux, 41 561; Luc Inc., 54 375; Paul Magnan, 57 730; Magnus Poirier Inc., 54 190. MAISONS: Charlemagne, 296 340, Décision Inc., 233 350, l'Intervalle, 45 696, des Jésuites, 65 848, Mélaric Inc., 101 035, Painchaud Inc., 250 432, Radisson Inc., 556 054, de Transition de Montréal Inc., 613 997; Alain Manset, 48 137; Donald Marcoux, 49 391; Clément Massicotte, 40 704; McCarthy Tétrault, 464 180; Missionnaires Oblats de Marie-Immaculée, 51 564; Pierre Noël, 55 206; Nouveau Jour Réhabilitation Beauce Inc., 336 431; Organisation anti-pauvreté de la Mauricie, 90 132; Organisation anti-pauvreté de Québec, 175 443; Lucien Ouellet, 40 848; Jean-André Patry, 57 055; Pavillon Robert-Deschênes, 447 223; Jean-Guy Picard, 105 826; Pinkerton du Québec Ltée, 234 437; Claude Pothel, 112 637; Protcction Blindée de Québec Inc., 46 569; Aimé L. Raic, 75 100; René Raymond, 52 932; Receveur général du Canada (Communications Canada), 107 686; Réno Vie Inc., 266 030; Résidence le Rivage Inc., 72 953; Restaurant "La Terrasse", 87 159; Roger Robillard, 67 031; Roche Ltée, 129 795; Sécur Inc., 117 852; Sécuricor Inc., 59 535; SÉCURITÉS: Alfid Ltée, 655 302, BSL Ltée, 47 479, Élite, 88 166, Investigation Nationale Inc., 57 510, Investigations Cartier Ltée, 115 489, Phoenix Inc., 48 595, Saglac Inc., 114 442; Service action communautaire de l'Outaouais, 132 401; Service d'Aide aux Prisonniers de Sherbrooke Inc., 240 173; Service de Sécurité de l'Estrie Inc., 176 304; SHL Systemhouse Inc., 48 436; Société de l'assurance automobile du Québec, 340 217; Société Élizabeth-Fry, 378 678; Société immobilière du Québec, 75 586; Solumatic Consultation Inc., 58 488; Summum Sécurité (1991) Inc., 125 059; Synertech Inc., 60 090; T.S. Sécurité & Investigation Inc., 71 539; André G. Trahan, 51 189; Transition Centre Sud Maison l'Issue, 361 751; Unique Inc., 533 105; Unité Domrémy de Chicoutimi Inc., 158 685; Unité Domrémy de Mont-Joli Inc., 56 140; Université Laval, 90 523; Université Sherbrooke, 57 880; Ville St-Lambert, 51 721; Normand L. Verrier, 57 055; Y.M.C.A. de Montréal, 997 421; Petty cash, 69 134.

ACCOUNTS UNDER $35 000: 8 721 320.

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5. Maintenance and Repairs: $9 538 570

André Auto Électric, 53 596; Ateliers du centre de détention de Québec, 207 154; Carrosserie François Inc., 35 348; Compagnie Pétrolière Impériale Ltée, 128 650; Comterm Inc., 40 009; Débosselage Métro Inc., 48 157; Électronique Sécurité Thomas Ltée, 65 069; Finnigan Mat Canada Ltd, 38 910; Office machines maintenance and repair fund, 118 196; Freins 3A Inc., 78 013; Garage Lévesque & Fils Inc., 62 867; Garage Magella Beaulieu Inc., 38 051; Garage Pierre Lafrance Inc., 47 385; I.B.M. Canada Ltée, 364 487; Lebeau vitres d'autos, 94 495; L. & L. Fournier Inc., 35 507; Monsieur Muffler, 92 496; Motorola Ltée, 69 759; Pétro Canada Inc., 70 789; Philips Électronique Ltée, 269 673; Produits Shell Canada Ltée, 71 158; Réparation d'Autos Gilles Desrochers Inc., 119 086; Société immobilière du Québec, 3 001 141; Station Service A.M.Y. Inc., 55 476; Ultramar Canada Inc., 44 300; Unitel Communications Inc., 71 369; Petty cash, 196 021.

ACCOUNTS UNDER $35 000: 4 021 408.

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6. Rent: $88 302 818

Autobus Concorde Ltée, 342 338; Autobus Desormeaux, 35 000; Autobus Venise (1978) Ltée, 42 450; Auvents Métro Inc., 147 626; Commission Scolaire du Goéland, 84 074; Computer Associates International Inc., 61 110; Fourniture d'Équipement Laval Ltée, 87 511; FUNDS: Office machines maintenance and repair fund, 952 333, Revolving fund of the Service aérien gouvernemental, 1 021 634, Telecommunications services fund, 63 186; I.B.M. Canada Ltée, 617 163; Kodak Canada Inc., 83 358; Larose-Paquette Autobus Inc., 245 727; Law Enforcement Aviation Service Inc., 56 875; Location d'autos Budget, 138 497; Location Sauvageau, 39 429; Micro Location C.S.R. Inc., 39 324; Propair Inc., 62 850; Québec Téléphone, 1 240 131; Savin Canada Inc., 291 871; Société immobilière du Québec, 76 752 812; Télébec Ltée, 4 216 174; Tilden Location d'Autos Inc., 208 951;

Xerox Canada Ltée, 328 749.

ACCOUNTS UNDER $35 000: 1 143 645.

7. Supplies and Materials: $29 964 626

Abattoir Neault et Fils Inc., 131 010; Achille de la Chevrotière Ltée, 47 635; Aero Mode Ltd, 215 562; Agropur, 139 335; A. Lambert International Inc., 49 900; Aliments Ault Ltée, 160 733; Aliments Chatel Inc., 122 443; Aliments Hellas Food Inc., 607 608; Ampex Canada Inc., 77 227; Ateliers du centre de détention de Québec, 55 341; Ateliers de la maison Gomin, 238 267; Atlantic Produits d'Emballage Ltée, 42 161; Barday Inc., 455 982; Bexel Inc., 44 323; Boissons Miami Pomor Ltée, 38 585; Café Selena Inc., 37 436; Canada Packers Inc., 624 670; Canevas et Cables Lasalle Inc., 59 692; Chapellerie Canadienne Inc., 101 560; Chaussures H. H. Brown Canada Ltée, 488 136; Chaussures Jaurus Inc., 47 963; Chemise Perfection (1978) Inc., 542 500; Compagnie Pétrolière Impériale Ltée, 2 042 041; Compagnie J. Lauzon Ltée, 85 032; Compagnie Wyant Ltée, 69 605; Confection Roger Jacques Ltée, 65 813; Converdis Inc., 41 265; Coopérative fédérée de Québec, 108 259; Création Valbec, 37 759; Cuirs Ted Bourdon Inc., 52 169; Dellixo Inc., 244 024; Deshaies Inc., 40 442; Jean Dicaire, 40 502; Distal Inc., 91 658; Distributeurs R. Nicholls Inc., 483 937; Distribution Multi-Caisses Inc., 110 255; Distribution Pharmacies Universelles Inc., 49 894; Doubletex, 142 360; Dufort & Lavigne Ltée, 40 431; Duracell Inc., 86 365; Econogros, 47 154; Electronique Sécurité Thomas Ltée, 89 347; Entreprises Albert Cloutier Inc., 92 654; Enveloppe Innova, 110 078; Épiciers Unis Métro-Richelieu Inc., 432 491; E.T. Coulombe (1990) Inc., 340 280; Favreau & St-Georges Inc., 99 518; F. Hamel Inc., 107 442; Filature de l'Isle Verte Ltée, 161 343; Firestone Canada Inc., 656 166; Fonds au bénéfice des personnes de l'établissement de détention de Trois-Rivières, 276 887; FUNDS: Government documents reproduction fund, 81 147, Les Publications du Québec fund, 59 289, Supplies and furnishings fund, 1 229 636; Formulaires et Systèmes Moore Ltée, 76 455; Formules d'Affaires Etoile Ltée, 64 984; F. Pilon Inc., 70 043; Fromage Victoria Inc., 77 790; Géo. E. Vandelac Inc., 42 120; Groupe Pétrolier Olco Inc., 148 223; Hall-Chem Inc., 38 500; Hellenic fruits & légumes, 50 150; H.N. Biron & Fils Inc., 68 983; Hudon et Daudelin Ltée, 47 310; I.C.I. Canada Inc., 391 709; Industries Centaure Ltée, 181 913; J. B. Cadrin Inc., 94 483; J. Pascal Inc., 41 412; Laboratoires Abbott Ltée, 48 088; Lacombe & Robidoux Ltée, 62 759; Laiterie Mont St-Hilaire Ltée, 131 865; Larochelle & Frères, 46 683; Louis Hébert Uniforme Inc., 35 054; L. W. L. Ltée, 44 472; Manufacturier Perma Knit Ltée, 70 168; Martin & Lévesque (1983) Inc., 55 190; Matelas Laviolette Inc., 39 550; Maxipar Inc., 98 211; M. H. A. Canada Inc., 36 757; Multi-Marques Distribution Inc., 279 099; Natrel Inc., 178 714; NTI Inc., 49 911; Papeteries J. B. Rolland Ltée, 359 612; Papiers Graphiques, 121 293; P. E. Rochette Enr., 85 829; Pétro-Canada Inc., 1 419 647; PÉTROLES: Calex Ltée, 70 106, Crevier Inc., 273 589, Irving Inc., 814 667, Sonerco (1990) Inc., 123 200, Sunys Inc., 36 041, Therrien Inc., 94 218; Poste essence St-François-Xavier, 52 096; Price Daxion, 125 067; PRODUITS: Alimentaires K-Bec (1979) Enr., 261 396, Canadiana (1976) Inc., 37 441, Chimiques Sany Inc., 114 416, Défense SNC Ltée, 184 349, Shell Canada Ltée, 1 377 621; Pro-Police, 135 957; Purdel Inc., 159 799; Robert Montpetit Inc., 65 344; Royal Photo Service Inc., 642 475; Satexil Inc., 65 532; Sergaz Inc., 500 310; Sous-Vêtements U.M. Inc., 110 596; Sports Experts Inc., 57 645; Steinberg Québec, 76 143; Sunoco Inc., 239 495; Treasurer of Ontario, 115 000; Tricots Duval & Raymond Ltée, 47 606; Tricots Knitters Ltée, 43 495; Ultramar Canada Inc., 1 286 576; Vêtements de Sport les Deux Frères Inc., 67 636; Viandes Bovibecq Inc., 164 181; Viandes Mirabel Inc., 60 351; Viandes Vanier Inc., 57 061; 3M Canada Inc., 87 183; Petty cash, 375 573.

ACCOUNTS UNDER $35 000: 5 542 172.

8. Machinery and Equipment: $22 817 828

Aide à la Micro-Informatique AMI Inc., 59 779; Ateliers du centre de détention de Québec, 52 156; Atelier 109 Inc., 227 689; Autobus Thomas Inc., 96 660; Automobiles Plymouth Chrysler Laurentien Ltée, 117 868; Bombardier Inc., 46 956; Cabano Marine, 107 802; Cartier Jeep Eagle, 46 140; Cassidy Ltée, 56 576; Cgs Microtechnologie, 38 854; Charland Chevrolet Oldsmobile (1978) Ltée, 36 068; Comterm Inc., 188 138; Concordia Auto Ltée, 66 937; Dictaphone Canada Ltée, 56 031; Distributeurs R. Nicholls Inc., 136 930; Électronique Sécurité Thomas Ltée, 52 907; Epson Canada Ltée, 564 481; Flir Systems Inc., 136 440; Ford du Canada Ltée, 3 258 536; Fortier Auto Montréal Ltée, 6 048 002; Fournier Plymouth Chrysler Inc., 226 686; Général Motors du Canada Ltée, 4 035 923;

Giguère Pontiac Buick Cadillac Inc., 142 704; Harley Davidson Montréal Inc., 43 487; Hewlett Packard Canada Ltée, 121 960; Hyundai Auto Canada Inc., 189 284; Irisco du Québec Inc., 170 887; Joliette Dodge Chrysler Ltée, 200 027; Marlin Chevrolet Oldsmobile Inc., 106 989; Micro Logic Ste-Foy Ltée, 95 316; Mont-Bruno Ford Inc., 95 597; OE Inc. Compagnie Canadienne d'équipement de Bureau, 169 231; Ogivar Technologies Inc., 514 374; Olivetti Canada Ltée, 181 359; P. Barré Chevrolet Oldsmobile Ltée, 153 590; Pedsco (Canada) Ltd, 49 448; P. E. Boisvert Auto, 50 831; Perkin Elmer Canada Ltd, 169 179; Philips Électronique Ltée, 172 829; Royal Photo Service Inc., 72 553; Sécurité Ram, 53 145; Siemens Electric Ltd, 170 194; Société immobilière du Québec, 211 885; Sources Dodge Chrysler Ltée, 187 468; Supplies and furnishings fund, 1 540 846; Sweet Électronique Inc., 166 275; Technisonic Industries Ltd, 36 124; Ventes Mercury des Laurentides (1985) Inc., 68 824.

ACCOUNTS UNDER $35 000: 2 025 863.

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10. Transfer Payments: $37 994 387

.Government entreprises and agencies: $6 154 400

Institut de police du Québec: 6 154 400.

.Financing of certain police forces: $3 404 829

Conseil des Mohawks d'Akwesasne, 234 837; CORPORATIONS OF THE CREE VILLAGE OF: Eastmain, 74 515, Fort-Georges, 264 649, Nemaska, 95 655, Waskaganish, 215 528, Waswanipi, 142 147, Wemindji, 143 372; Corporation municipale d'Akwesasne, 42 034; Municipalité de la Baie-James, 968 825; Treasurer of Ontario, 224 384; Village de Mistassini, 308 209; Ville de Lebel-sur-Quévillon, 224 650; Ville de Matagami, 415 150; Ville de Murdochville, 43 874.

ACCOUNTS UNDER $20 000: 7 000.

.Indemnities as regards civil safety: $24 250 081

Alert Spinklers Inc., 39 210; Au Plein Air Enr., 23 565; Automobiles Métro Sud Inc., 60 815; Gilles Bard, 20 719; Jacques Bastien, 40 300; Jean Beauséjour, 71 288; Yves Bergeron, 42 727; Léo Binette, 25 818; Jean Caouette et Lise Paquet, 43 201; Patrice Carrier et Danielle Migneault, 24 599; Century 21 Veston Or Inc., 22 042; Jacques Chagnon, 50 000; André Chaput et Thérèse Desjardins, 47 441; CORPORATIONS: de l'aréna de Beauceville, 28 879, municipale de Rawdon, 148 180, municipale de St-Amable, 645 364, municipale de St-Liguori, 34 947; Bertrand Côté, 41 389; Tony D'Amico, 31 760; Michel Delisle, 23 219; Martin Denis, 24 920; Bernard Desbiens, 43 945; Maurice Desjardins, 43 172; Jacques Dionne et Louis Desjardins, 125 278; Drummondville Marine Inc., 50 000; Guy Dubé, 56 875; Alain Dufour, 24 239; Paquerette Dumont, 29 084; E & W Schaffer Inc., 21 658; Entreprises Gaétan Gatien Inc., 25 300; Entreprises J.L. Lafrance, 24 358; Entreprises Michel Dagenais Inc., 32 326; FABRIQUES: Christ-Roi de Chicoutimi, 50 000, Notre-Dame d'Hébertville, 38 248, Notre-Dame-de-Lourdes, 26 038, St-Alexis, 36 044, St-Ambroise, 50 000, Ste-Cécile de Jonquière, 50 000, Saint-Coeur-de-Marie, 37 386, Saint-Edouard, 40 911, Saint-Félix-d'Otis, 38 860, St-François-d'Assise, 35 026, Ste-Geneviève de Bertheville, 50 000, St-Henri-de-Taillon, 50 000, St-Jérôme, 36 204, St-Nazaire, 40 388, Ste-Thérèse-de-Beauport, 284 641; Ferme Mongeon, 64 078; Louis Girard, 37 028; Clément Gobeil, 35 349; Yvon Godin, 20 097; Gran Sport Auto, 21 891; Joyce Goodleaf, 125 182; Francoise J. Hayeur, 30 847; Jocelyn Hubert et Lyne Baril, 25 697; Guy Husereau, 20 146; International Joliance Inc., 83 155; Jean et Gilles Marinier Enr., 101 181; Denis Jolicoeur, 20 136; Ronald Ladouceur, 35 695; Charles Lamouche, 106 058; André Laurin, 38 717; Claude Lauzon, 21 648; Jean Lauzon, 36 887; Jean-Charles Lauzon, 30 187; Yvon L'Ecuyer, 21 455; Berchmans Legault, 51 378; Marc-André Legault, 25 053; Bernard Lemay, 23 314; André Lemire, 52 261; Richard Lemire, 33 444; Robert et Martin Lemire, 61 559; Rosaire Lemire, 57 132; Philippe Lepage, 40 379; Gilles Lussier, 41 020; André Marcoux, 56 538; Solange Mathieu, 25 287; Mont-La-Mennais, 24 133; Michèle Moreau, 59 629; MUNICIPALITÉS: de la Baie-James, 228 873, Hudson, 61 747, d'Oka, 161 619, d'Oka paroisse, 71 142, de Saint-Pierre-Baptiste, 22 703; Jean-Guy Nadeau, 50 632; Alain Niquet, 30 140; José Nunes, 26 980; Bernard Patry, 63 828; Louise Peltier, 22 203; Réal Rail, 20 388; Relais Caravanier Inc., 126 227; Diane Renaud Ladouceur, 30 575; Marielle Richard, 28 359; Michel Rivest, 22 998; Marcel Roberge, 20 083; Service de courrier Mont-Bruno, 44 800; Adélard Simon, 20 025; Louise Smith, 25 151; Normand St-Denis, 36 140; Normand Tétreault, 36 081; Suzanne Thouin, 47 026; Traverse Oka Inc., 122 848; Jacques Tremblay et Madeleine Laflamme, 35 922; Tricots G.S. Inc., 43 725; Gaétan Trottier, 240 979; Pierre-Paul Trottier, 106 312; Serge et Diane Trottier, 39 089; Noël Trudeau, 81 536; Pierre Vachon, 33 391; Harold et Nicole Varin, 117 273; Verger St-Sulpice, 71 173; Vergers Beaudry Enr., 29 400; VILLES DE: Châteauguay, 544 084; Delson, 25 000; Montréal, 140 000; Saint-Basile-Le-Grand, 181 269; Sainte-Catherine, 186 221; Saint-Constant, 100 620; Saint-Jean sur Richelieu, 107 000; Saint-Rémi, 24 015.

ACCOUNTS UNDER $20 000: 16 565 579.

.Reintegration into society: $485 379

Association des ressources intervenant auprès des hommes violents, 25 000; Association des services de réhabilitation sociale du Québec, 50 729; Centre d'Entraide de la Boussole Inc., 35 000; Centre d'entraide sociale du Bas de la falaise (La Jonction), 32 000; Continuité famille auprès des détenus, 32 500; Expansion femmes du Québec, 35 000; Programme Intervention et Recherche Diogène Inc., 35 000; Société de criminologie du Québec Inc., 55 000; Société Élizabeth-Fry du Montréal métropolitain, 63 520.

ACCOUNTS UNDER $20 000: 121 630.

.Reconditioning of dumping ground in Ville de Lasalle: $2 324 588

Ville de Lasalle: 2 324 588.

.Other: $1 375 110

COMITÉS RÉGIONAUX DE PRÉVENTION DU CRIME - RÉGION: Estrie, 26 000, Laval-Laurentides-Lanaudière, 30 000, Mauricie-Bois-francs, 26 000, Montérégie, 26 000, Outaouais, 27 000, Québec-Beauce, 24 000, Saguenay-Lac-St-Jean, 30 000.

ACCOUNTS UNDER $20 000: 1 186 110.

11. Other Expenditures: $3 297 337

BENEFITS AND COMPENSATION FOR ACCIDENTS, 390 813; INTEREST ON LATE PAYMENTS: Telecommunications services fund, 44 984; INVESTIGATION AND EMERGENCY FUNDS, 390 967; Petty cash, 142 877.

ACCOUNTS UNDER $35 000: 2 327 696.

TOURISME
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Other		
Hotels and restaurants	3 221	1 620
	3 221	1 620
Miscellaneous Revenue		
Sale of goods and services		
Recovery from third parties	135	128
Miscellaneous		2
	135	130
Interest		
Miscellaneous	3	4
Recovery		
Miscellaneous	7	11
	145	145
Total Own-source Revenue	3 366	1 765

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-12

PROMOTION AND DEVELOPMENT OF TOURISM

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration and Administrative Support	10 880	8	10 719	2 990	1 053	1 786	318
2. Promotion and Development	38 630	828	36 591	5 934	3 295	8 644	1 850
3. Institut de tourisme et d'hôtellerie du Québec	16 962		16 962				
4. Société du Palais des congrès de Montréal	21 575		21 575				
5. Régie des installations olympiques	5 152		5 152				
TOTAL	93 199	836	90 999	8 924	4 348	10 430	2 168
TOTAL FOR THE PROGRAM							
Voted	93 199	836	90 999	8 924	4 348	10 430	2 168

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	13 272	17 718

The objective of this program is to increase the economic impact of the tourist sector by improving Québec's tourist commodity, especially through training and consultation services and assistance from agents, and by distributing information on the tourist resources based on our cultural uniqueness.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
170	3 591	451	115	5					240			
173	137	419	20	39								16 080
												16 962
												21 575
												5 152
343	3 728	870	135	44					240			59 769
343	3 728	870	135	44					240			59 769

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	240	59 769

TOURISME
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Assistance for investment in tourist facilities	1 539	927	501
Participation in promotion operations	5 240	5 239	2 685
Support for conventions	234	234	340
Municipalities			
Infrastructure work	2 464	2 464	1 913
Non-Profit Organizations			
Regional tourism associations	5 984	5 984	5 010
Tourist attraction events	895	895	1 666
Other	337	337	456
Government Enterprises and Agencies			
Institut de tourisme et d'hôtellerie du Québec	16 962	16 962	17 731
Régie des installations olympiques	5 152	5 152	5 000
Société du Palais des congrès de Montréal	21 575	21 575	21 530
Total	60 382	59 769	56 832

TOURISME
List of suppliers and beneficiaries by category

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1. **Wages, Salaries and Allowances:**	**$8 923 971**
2. **Other Remuneration:**	**4 348 442**
	$13 272 413

Including $1 549 579 for 22 executives (deputy-ministers and managerial staff) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 56 803.

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3. Transport and Communication Services: $10 429 634

BCP Stratégie-créativité, 1 132 173; Bureau du Québec in Toronto, 47 466; Consultour club voyages, 51 286; Cossette Communication-Marketing (Québec) Inc., 974 067; Délégation générale du Québec in Paris, 88 734; Délégation générale du Québec in Tokyo, 61 749; Communication Services fund, 1 915 303; Revolving fund of the Service aérien gouvernemental, 36 225; Telecommunications services fund, 1 339 576; Groupe Everest Inc., 709 899; Interweb (1981) Inc., 97 245; Litho Prestige Division Groupe Unimédia Inc., 132 479; Promotions Berma Inc., 55 373; Publitel Communications Inc., 2 182 409; Receveur général du Canada (Supply and Services), 69 277; Southam Prestige, 41 476.

ACCOUNTS UNDER $35 000: 1 494 897.

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4. Professional, Administrative and Other Services: $2 168 386

Bureau du Québec in Toronto, 137 107; Délégation générale du Québec in Tokyo, 46 168; Fund of the Bureau de la statistique du Québec, 43 298; Computer services fund, 87 844; Groupe DMR Inc., 228 425; Gilles Houde, 62 840; Isogroup, 45 000; Receveur général du Canada (Statistique Canada), 146 995.

ACCOUNTS UNDER $35 000: 1 370 709.

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5. Maintenance and Repairs: $342 959

Office machines maintenance and repair fund, 273 465.

ACCOUNTS UNDER $35 000: 69 494.

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6. Rent: $3 727 777

Société d'accueil et de renseignements touristiques de Montréal, 253 023; Société immobilière du Québec, 3 322 117.

ACCOUNTS UNDER $35 000: 152 637.

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7. Supplies and Materials: $869 844

Centre d'études du tourisme, 84 000; Enveloppe Suprême Inc., 54 336; Supplies and furnishings fund, 98 609; les Publications du Québec fund, 112 440; Government documents reproduction fund, 113 566.

ACCOUNTS UNDER $35 000: 406 893.

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8. Machinery and Equipment: $375 295

Supplies and furnishings fund, 93 099; Olivetti Systèmes et Réseaux Canada Ltée, 117 218; Philips Électronique Ltée, 47 716.

ACCOUNTS UNDER $35 000: 117 262.

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10. Transfer Payments: $59 768 565

.Assistance for investment in tourist facilities: $927 342

Auberge Confort Enr., 50 000; Auberge de la Montagne Coupée Inc., 94 000; Centre Nouvel-Air Matawinie Inc., 62 100; Entreprises de Stoneham Inc., 351 000; Glissades d'eau St-Félicien Inc., 30 000; Golf A.D.R. Esse Inc., 37 806; Hébergement Mont Ste-Anne BBF Inc. et Domaine Val-des-Neiges Ltée, 89 670; Hôtel Chicoutimi société en commandite, 39 375; Ski et Centre de Loisirs Vorlage Ltée, 33 600; Vallée Edelweiss Ltée, 104 400.

ACCOUNTS UNDER $20 000: 35 391.

.Regional tourism associations: $5 983 864

ASSOCIATIONS TOURISTIQUES: Abitibi-Témiscamingue, 279 500, Bas-St-Laurent, 373 209, Chaudière-Appalaches, 271 000, du Coeur du Québec Inc., 356 439, de Duplessis, 194 050, de l'Estrie, 312 250, Gaspésie, 447 093, Îles-de-la-Madeleine, 258 886, Lanaudière, 333 085, des Laurentides, 242 406, de la Montérégie, 258 500, Saguenay-Lac-St-Jean, 319 042; ASSOCIATIONS TOURISTIQUES RÉGIONALES: de Charlevoix Inc., 282 970, Laval, 29 074, Manicouagan Inc., 259 014, de l'Outaouais Inc., 308 383; OFFICES DU TOURISME: et des congrès de la communauté urbaine de Québec, 638 387, et des congrès du grand Montréal, 532 151, de Laval Inc., 243 540.

ACCOUNTS UNDER $20 000: 44 885.

.Tourist attraction events: $895 022

Association des propriétaires d'autobus du Québec, 40 000; Carnaval de Québec Inc., 325 000; Corporation des régates internationale de Valleyfield, 25 000; FESTIVALS: d'été international de Québec, 20 000, international de jazz de Montréal, 30 000, international de Lanaudière, 20 000, juste pour rire, 80 000, mondial de folklore de Drummondville, 25 000, de Montgolfières du Haut-Richelieu, 25 000.

ACCOUNTS UNDER $20 000: 305 022.

.Government Entreprises and Agencies: $43 689 333

Institut de tourisme et d'hôtellerie du Québec, 16 962 100; Régie des installations olympiques, 5 152 000; Société du palais des congrès de Montréal, 21 575 233.

.Participation in promotion operations: $5 238 814

Accessible Isolation Holidays, 20 000; Adanac Tours Ltd., 23 980; ASSOCIATIONS TOURISTIQUES: Bas-St-Laurent, 38 063, Chaudière-Appalaches, 144 710, du Coeur du Québec Inc., 84 185, de l'Estrie, 266 180, Gaspésie, 28 500, Îles-de-la-Madeleine, 65 000, Lanaudière, 52 835, des Laurentides, 318 018, de la Montérégie, 58 677, de l'Outaouais, 23 021, régionale de Charlevoix, 124 282, Saguenay-Lac-St-Jean, 53 600; Carnaval de Québec Inc., 25 000; Communauté urbaine de Québec, 94 432; Corporation des célébrations 350ième anniversaire de Montréal, 300 000; Entreprises G.P. Canadien Ltée, 500 000; Fédération Québécoise de Camping et de Caravaning Inc., 31 500; FESTIVALS: d'été de Lanaudière, 25 000, des films du monde, 25 000, international de jazz de Montréal, 30 000, juste pour rire, 25 000; Flings Vacations, 50 000; Grand prix de Trois-Rivières, 30 000; Harricana raid international motoneige, 30 000; Hôtel relais du silence, 20 000; Hôtellerie de villégiature du Québec, 77 171; I et S Corporation, 45 000; Jetour, 25 000; Kinesport Inc., 20 000; Kintetsu international, 60 740; Manoir Richelieu, 200 000; Musée des beaux-arts de Montréal, 25 000; Naigai Travel Service Ltd., 25 000; OFFICES DU TOURISME: et des congrès de la communauté urbaine de Québec, 271 233, et des congrès du grand Montréal, 763 439, de Laval Inc., 46 985; Palatino Viaggi S.R.L., 20 375; Point de Vue Canada Inc., 27 100; Productions du Cirque du Soleil Inc., 165 000; Proto tours, 23 014; Société du palais de la civilisation, 25 000; Société québécoise de la promotion touristique, 45 892.

ACCOUNTS UNDER $20 000: 885 882.

.Support for conventions: $233 976

ACCOUNTS UNDER $20 000: 233 976.

.Infrastructure work: $2 463 652

Orford township municipality, 381 641; Potton township municipality, 502 818; Town of Magog, 1 579 193.

.Other: $336 562

Associations touristiques régionales associés du Québec, 25 000; Bureau des congrès et tourisme de Baie-Comeau, 22 500; Centre d'interprétation de l'anguille de la Pocatière, 22 500; Corporation de la Caverne Laflèche Inc., 22 500; Kéroul, 61 000; Office du tourisme et des congrès du grand Montréal, 84 000; Venise en Québec S.D., 28 062.

ACCOUNTS UNDER $20 000: 71 000.

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11. Other Expenditures: $43 813

ACCOUNTS UNDER $35 000: 43 813.

TRANSPORTS
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Motor vehicles		
Motor vehicles registration	387 935 (1)	330 982
Operators and drivers	69 885 (2)	48 625
Public commercial transport	894	1 060
	458 714	380 667
Other		
Taxi - Montréal region	179	3 703
Commercial tourist signs	343	382
	522	4 085
	459 236	384 752
Miscellaneous Revenue		
Sale of goods and services		
Plans and specifications	79	57
Materials and supplies	154	274
Gas and oil	59	174
Rental of machinery and equipment	64	123
Rest area management	178	179
Land and buildings	11 279	18 380
Rental of land and buildings	1 160	1 094
Technical assistance and support	(48)	218
Construction of road network	388	28
Road-bed preservation	56	43
Revolving Fund of the Service aérien gouvernemental Net revenue	15 002 (3)	3 506
Landing fees	67	52
Unloading fees	350	322
Publication fees on permit applications for commercial transport	417	624
Miscellaneous	145	120
	29 350	25 194

(1) Revenues reflect the increase in the registration fee for passenger vehicles from 60 to 90 dollars in force since September 1, 1990. Registration fees for other vehicles increase by 20%.

(2) Revenues reflect the increase in drivers' licences for passenger vehicles from 22 to 40 dollars in force since September 1, 1990.

(3) The increase results mainly from a change in accounting policies by the Revolving fund of the Service aérien gouvernemental so as to capitalize the cost of new engines on two airplanes for approximately ten million dollars, which amount had been charged to operations during previous years.

TRANSPORTS
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Interest		
Accounts receivable	74	43
Miscellaneous	1	2
	75	45
Fines and forfeitures		
Miscellaneous	29	(52)
Recovery		
Prior years' expenditures	1 311	712
Prior years' subsidies	301	
Expenditure paid out as indemnities	4 739	3 169
Salaries and wages - occupational accidents	(7)	977
Contribution to highway safety - S.A.A.Q.	150 000 (4)	100 000
Miscellaneous	49	15
	156 393	104 873
	185 847	130 060
Total Own-source Revenue	645 083	514 812
Government of Canada Transfers		
Other programs		
Assistance for level railway crossings	253	2 047
Outaouais highway system	3 972	8 342
Maintenance of federal roads	93	93
Transport development	8 857	8 495
Airport infrastructure in Nouveau-Québec	8 817	8 682
Forges du St-Maurice	182	91
Total Government of Canada Transfers	22 174	27 750
Total Revenue	667 257	542 562

(4) The increase is due to the rise contemplated under the Automobile Insurance Act in user fees toward capital expenditures promoting highway safety. The Société d'assurance automobile du Québec must remit to the Government $150 million for years 1990-1991, 1991-1992, 1992-1993, $90 million for 1993-1994 and $85 million for 1994-1995. Previously, the Government received $100 million a year since 1988-1989 toward capital expenditures promoting highway safety.

DETAILS OF APPROPRIATIONS AND EXPENDITURE BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY

Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-16

LAND TRANSPORTATION SYSTEMS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Research and Development	10 004	1	9 207	5 174	407	87	825	9
2. Public Transportation	474 459	2	451 147	5 047	1 018	331	5 258	74
Statutory (1)	400		376					
3. Transportation of Commodities	5 919	3	5 198	3 274	376	207	224	7
TOTAL	490 782	6	465 928	13 495	1 801	625	6 307	90

(1) Act respecting the Communauté urbaine de Québec, R.S.Q., c. C-37.3.

PROGRAM 2
Summary: page 1-16

COMMISSION DES TRANSPORTS DU QUÉBEC

TOTAL	10 928		10 273	6 142	441	845	946	101

PROGRAM 3
Summary: page 1-16

ROAD CONSTRUCTION

1. Construction of Autoroutes	219 774	12	211 074					
2. Construction of Highways	134 017	11	127 594					
3. Construction of Regional Roads	42 650	1	39 227					
4. Construction of Local Roads	61 146	50	57 421					
TOTAL	457 587	74	435 316					

The objective of this program is to appreciate, to improve and to coordinate transportation systems and to provide financial assistance for public transportation services.

				CAPITAL - PERSONNEL		CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
13	88	14	6							64		1	2 519
700	122	75								131			438 391
													376
12	44	22								39			993
725	254	111	6							234		1	442 279

The objective of this program is to issue transport and leasing permits for bus, truck, railway, maritime, bulk and taxi transportation.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
1 176	185	209	4							224			

The objective of this program is to develop and improve the road system.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
				25 781	3 852	2 844	21 274	1 291	4 442	3 908	146 819	863	
				21 717	7 656	1 937	10 136	852	3 408	3 791	77 488	609	
				11 075	6 221	1 346	1 608	394	664	1 397	16 202	320	
				7 589	4 376	1 541	3 720	2 809	2 907	137	33 486	856	
				66 162	22 105	7 668	36 738	5 346	11 421	9 233	273 995	2 648	

(in thousands of dollars)

PROGRAM 4
Summary: page 1-16

ROAD MAINTENANCE

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Maintenance of Road Transportation Infrastructures	429 091	38	402 619	79 327	30 269	4 234	1 309	89 958
2. Support Activities	93 380	6	89 522	33 637	4 542	8 652	963	1 636
3. Equipment Services	58 550	5	57 233	19 644	1 417	251	503	4 497
TOTAL	581 021	49	549 374	132 608	36 228	13 137	2 775	96 091

PROGRAM 5
Summary: page 1-16

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Administration	3 959		3 691	3 031	59	239	119	33
2. Administrative Support	30 923	10	28 012	17 461	3 011	664	900	200
3. Technical Support	10 115	2	9 005	4 325	1 014	73	2 758	141
4. Assistance for Municipal Network Improvement	26 301		24 975	3	383	2	2	1 890
TOTAL	71 298	12	65 683	24 820	4 467	978	3 779	2 264

PROGRAM 6
Summary: page 1-18

SCHOOL TRANSPORTATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Assistance for School Transportation (*)	365 575		364 266					
2. Administrative Support	671		599	547	11	17		
TOTAL	366 246		364 865	547	11	17		

(*) The surplus resulting from the administrative streamlining of school transportation activities may be transferred to the youth education sector fund and to the school boards' adult education sector, under the conditions determined by the Conseil du trésor.

The objective of this program is to maintain the quality of the road system.

				CAPITAL - PERSONNEL		CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
19 800	88 547	862	69			1		200	6 722	1 364	39 876	24	40 057
37 380	978	257	1 433							44			
142	20 343	349	1							10 086			
57 322	109 868	1 468	1 503			1		200	6 722	11 494	39 876	24	40 057

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
24	32	7								23			124
4 928	511	79	8				4		1	241		4	
56	139	139	3							357			
241	617	14											21 823
5 249	1 299	239	11				4		1	621		4	21 947

The objective of this program is to enable elementary and secondary schools to ensure transportation services for their students.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
													364 266
5										19			
5										19			364 266

(in thousands of dollars)

PROGRAM 7
Summary: page 1-16

MARITIME AND AIR TRANSPORTATION

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE		
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services	Mainte-nance
1. Maritime Transportation	38 423		37 622	1 303	122	50	5 634	326
2. Air Transportation	32 057	1	31 205	893	1 481	489	4 558	1 064
TOTAL	70 480	1	68 827	2 196	1 603	539	10 192	1 390

PROGRAM 8
Summary: page 1-28

GOVERNMENT AIR TRANSPORT

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services	Mainte-nance
1. Passenger and Freight Services	8 730		8 280	5 348	423			
2. Forest Protection	3 417		3 288	2 705	539			
TOTAL	12 147		11 568	8 053	962			

TOTAL FOR THE PROGRAMS

	AUTHO-RIZED APPRO-PRIATIONS	Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services	Mainte-nance
Voted	2 060 089	142	1 971 458	187 861	45 513	16 141	23 999	99 936
Statutory	400		376					
	2 060 489	142	1 971 834	187 861	45 513	16 141	23 999	99 936

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	233 374	322 979

The objective of this program is to ensure the maintenance, improvement and development of maritime and air transportation services.

				CAPITAL - PERSONNEL		CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
61	169	24				1	94	7	121	75	868		28 767
155	975	27	4			248	1 623	137	310	795	14 634	12	3 800
216	1 144	51	4			249	1 717	144	431	870	15 502	12	32 567

The objective of this program is to provide specialized air transport services for Government purposes.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
			1 854							655			
										44			
			1 854							699			

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer Payments
64 693	112 750	2 078	3 382	66 162	22 105	7 918	38 459	5 690	18 575	23 394	329 373	2 689	900 740 376
64 693	112 750	2 078	3 382	66 162	22 105	7 918	38 459	5 690	18 575	23 394	329 373	2 689	901 116

	CAPITAL - PERSONNEL	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	88 267	426 098	901 116

TRANSPORTS
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Business Firms			
Redemption of taxi licenses	700	179	3 318
Air transportation	3 033	3 032	411
Maritime transportation	3 764	3 763	4 521
Land transportation (other)	1 024	702	1 256
School Boards and Educational Institutions			
School transportation	365 550	364 241	347 825
Land transportation (assistance for research)	124	124	443
Municipalities			
Improvement of municipal network	21 823	21 823	27 123
Winter road maintenance	42 631	40 042	40 150
Air transportation	353	151	915
Maritime transportation	241	188	139
Land transportation (public transportation)			
-Operations	253 012	251 343	266 279
-Capital investment	2 476	2 409	19 186
-Handicapped persons	25 600	24 772	22 249
-Debt service - other facilities	59 453	56 969	53 144
-Debt service - subway	112 653	101 601	101 474
Other	2 879	1 664	800
Non-Profit Organizations			
Air transportation	811	610	265
Maritime transportation	151	76	375
Land transportation	1 639	1 297	1 003
Other	152	151	173
Individuals			
Other	27	17	7
Government Enterprises and Agencies			
Fonds pour la formation de chercheurs et l'aide à la recherche	546	522	317
Société québécoise des transports	700	700	400
Société des traversiers du Québec	24 740	24 740	18 875
Total	**924 082**	**901 116**	**910 648**

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1. Wages, Salaries and Allowances: $254 019 610
2. Other Remuneration: 67 618 685
$321 638 295

Including $18 080 876 for 254 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contributions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 6 314 072.

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3. Transport and Communication Services: $24 059 024

Air Inuit (1985) Ltd., 134 147; Thomas Boudreault, 37 021; Cabano Expéditex Inc., 132 225; Club Voyages Côte-Nord, 46 050; Consultour Club Voyages, 249 219; Courrier Purolator Ltée, 43 041; FUNDS: Communication services fund, 2 316 833, Les Publications du Québec fund, 73 494, Revolving fund of the Service aérien gouvernemental, 326 996, Telecommunications services fund, 8 774 556; Groupe Robert Inc., 37 720; GTL Transport Inc., 43 992; Inter-Voyage Inc., 281 678; Publicité Martin Inc., 602 640; Relais Nordik Inc., 49 053; Sous-vêtements U.M. Inc., 35 227; TRANSPORTS: Desgagnés Inc., 45 655, Gervais Ltée, 61 799, Guilbault Canada Inc., 53 767, Matane Gaspésie Inc., 35 239, Morneau Inc., 42 345, Thibodeau Inc., 105 750; Voyages C.A.A., 135 516; Petty cash, 237 260.

ACCOUNTS UNDER $35 000: 10 157 801.

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4. Professional, Administrative and Other Services: $62 460 897

Architectes Bart, Carrier et Gauthier, 68 980; Arsenault Goudreault, 46 012; ASSOCIATIONS: des Constructeurs de routes et grands travaux, 36 364, des Transports du Canada, 267 617; Beauchemin, Beaton, Lapointe Inc., 1 100 755; Béliveau Couture, 81 000; Jean-Marc Bernard, 47 500; Boileau et Associés Inc., 158 908; Bombardier Inc., 50 222; Bourget, Joncas et Associés, 83 650; Bureau d'Études Archer Inc., 291 690; Canac International Inc., 3 848 471; Canatrans-Canac, 768 781; Cegerco G.C.L. Inc., 421 210; Centre d'Excursion et de Plongée I.M. Inc., 77 000; Centre de recherche industrielle du Québec, 74 450; Choquette, Corriveau, Grenier, 50 000; Cogemat Inc., 71 092; Cogemat LSB Co-Entreprise, 124 462; Commission scolaire Kativik, 70 432; Hughes Chevalier et Associés, 63 934; COMPAGNIES: Construction Cris (Québec) Ltée, 183 850, Nationale de Forage et Sondage Inc., 81 776; Consad Inc., 599 831; CONSULTANTS: B.C.P.T.A. Inc., 139 866, B.P.R., 204 055, Canarail Canada Inc., 72 000, Dessau et Associés, 924 224, Lemieux, Royer, Donaldson, Fields et Associés Inc., 45 824, Maurice D'Arcy Inc., 422 239, Polytech (1988) Inc., 129 104, Renaud et Associés Inc., 106 893; Copac Inc., 147 543; Deux Temps Trois Mouvements Post Production Inc., 36 725; Dryade Ltée, 65 066; Dumas, Tremblay, Lasalle Inc., 76 801; École Nationale d'Administration publique, 43 611; Entreprises Track Test Inc., 47 948; Enviram (1986) Inc., 211 918; Environcorp Inc., 117 550; Evaluations Théroux et Asssociés, 39 775; Fondatec Inc., 543 100; Fondex Ltée, 56 949; Communication services fund, 180 713; Government documents reproduction fund, 659 795; Computer services fund, 1 032 280; Francis Boulvas et Associés Ltée, 504 291; Gariépy Séguin et Associés Experts-Conseil Inc., 814 471; Gascon, Vigneault, Dumais, 122 258; Gendron, Lefebvre et Associés, 142 171; Genilab B.S.L.G. Inc., 233 376; Geo-Spec Inc., 156 451; Gérard Tremblay et Associés, 460 763; Gid Design Ltée, 88 229; Grenier, Perron, Rousseau, 61 987; GROUPES: C.G.I. Inc., 123 243, Conseil Polygec Inc., 67 877, Conseil S.M. Inc., 262 667, Conseil Saguenay, 36 681, DMR Inc., 96 916, H.B.A., 87 178, L.C.L., 126 313, L.M.B. Experts-Conseils Inc., 229 279, S.M. Inc., 159 652; Hamel, Beaulieu et Associés, 1 346 141; l'Industrielle Services Techniques Inc., 37 346; Informatique Multi-Hexa Inc., 94 754; Inspec-Sol (Québec) Inc., 435 678; Institut National d'Optique, 46 803; Intair, 3 217 989; Jean-Guy Brunette et Associés Inc., 48 269; Joseph Hermel, 36 112; Laberge et Associés Ltée, 924 878; LABORATOIRES: Béton Ltée, 122 933, Bétonsol Inc., 110 500, B-Sol (1981) Ltée, 348 586, Construction du Québec Inc., 94 831, Environnement S.M. Inc., 55 046, L'Estrie Inc., 160 592, d'Expertises de Québec Ltée, 250 470, Gatineau Inc., 98 792, Matériaux de Québec (1987) Inc., 154 620, Outaouais Inc., 85 196, Services spécialisés Choisy Ltée, 96 426, S.L. (1981) Inc., 252 233, Shermont (Sherbrooke) Inc., 147 352, Sol et Béton L.S.B. Inc., 322 776,

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Sondage Universel Inc., 114 139, Ville-Marie Inc., 513 352; Lajeunesse, Alary et Associés, 107 877; Lalonde, Girouard, Letendre et Associés Ltée, 1 301 627; Lalonde, Valois, Lamarre, Valois et Associés Inc., 712 664; Lamarre, Arcand et Associés, 179 423; Lavalin Environnement Inc., 382 052; Lavalin International Inc., 251 078; Jean-Paul Lavoie, 53 695; Legault, Mercier, St-Germain, Pigeon et Associés, 189 750; LGS Conseillers en informatique Inc., 56 755; Liboiron, Roy, Caron et Associés Inc., 47 088; LMBDS - SIDAM Inc., 65 659; Luc Pelletier et Associés, 77 895; Lupien Rosenberg et Associés Inc., 108 758; Maloney, Lalonde, Girouard et Letendre, 1 305 295; Jean-Marie Marquis, 120 622; Martineau, Vallée, Regimbald Inc., 391 180; Monaghan, Côté et Associés, 149 016; Mon-Ter-Val Inc., 197 402; Navigation Madeleine Inc., 800 000; Navtech Inc., 37 080; Patry, Laporte et Associés, 1 045 608; Pelchat, Grenier et Associés, 168 104; Pelletier, Pelletier et Associés, 50 477; Photosur Geomat Inc., 95 982; Pierre De Guise et Associés, 39 161; Piette, Audy, Bertrand, Lemieux et Associés Inc., 950 650; Pluram Inc., 44 981; Pluritec Environnement Ltée, 37 227; Pluritec Ltée, 142 937; Production Vidéo Pierre Morissette Inc., 38 848; Pro-Tox Inc., 124 000; Québecair-Air Québec, 1 065 750; Quéformat Ltée, 323 975; R.D.O. Experts-Conseils, 1 709 951; Régis Trudeau et Associés Inc., 91 765; Relais Nordik Inc., 4 704 956; René Séguin et Associés Expert-Conseil Inc., 335 147; Rexfor, 342 769; Roche De Luc, 562 515; Roche Ltée, 1 113 931; Services environnementaux Laidlaw, 53 430; Setra Inc., 230 855; SHL Systemhouse Inc., 85 757; S.N.C. Inc., 141 232; SOCIÉTÉS: Assurance automobile du Québec, 3 797 327, Conseil Lambda Inc., 63 594, Experts-Conseils Pellemon Inc., 972 889, immobilière du Québec, 458 146, Internationale Routier, 35 000; Sodexen Inc., 74 590; Solroc Consultants Inc., 41 738; Somer, 311 067; Soprin Experts-Conseils Inc., 336 082; St-Amant, Vézina, Vinet, Brassard, 208 329; Technisol Inc., 844 390; Tecsult Inc., 1 297 552; Telbec Inc., 80 235; Terratech, 100 016; Tremblay, Deschenes et Associés, 213 385; UNIVERSITES: Laval, 206 273, du Québec, 70 116, Sherbrooke, 58 023; Urbatique Inc., 286 235; Vidéotron Plus Ltée, 42 277; Petty cash, 566 146.

ACCOUNTS UNDER $35 000: 5 500 980.

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5. Maintenance and Repairs: $99 935 065

A. Blanchet Enr., 44 451; A. Boyce et Fils et Transport C. Boyce Inc., 113 141; A.C. Construction Ltée (110319 Canada Ltée), 54 903; ACDS Systèmes Graphiques Inc., 190 000; Acmé Signalisation Inc., 121 229; Agrégats Bedford Inc., 141 627; A. Hébert et Fils Inc., 1 179 514; Aimé Blais et Fils Inc., 84 153; A. Lamothe Inc., 659 651; Jean-Marie Alie, 75 623; Euclide Allard, 71 579; A.M.L. Caron Inc., 135 946; André Cyrenne Inc., 187 995; André Tessier ATD J.L. Carrière, 73 889; Anicet Proulx Inc., 103 753; Claude Arel, 63 359; Armand Lagacé et Fils 1987 Inc., 205 312; Claude Arsenault, 57 561; ASPHALTES: Continental Div. du Groupe Devesco Ltée, 746 532, Desjardins Inc. et Sables Fournels et Fils Inc., 281 424, G.M.P. Inc., 183 347; Aurel Harvey et Fils Inc., 114 503; Automobiles Chau Ltée, 46 800; Bande Naskapi du Québec, 108 613; Robert Bastien, 40 896; Bastien Robert et Yolande Transport Hemmingford Inc., 90 788; Beauchemin Déneigement Inc., 700 117; Beau-Val Inc., 237 909; Bélair et Manseau Ltée, 70 222; Benoit Excavation Inc. et Benoit Jean-Bernard, 333 225; Benoit F. Benoit H. et Benoit J.C., 37 837; Bernard Dagenais Inc., 35 536; B. Fregeau et Fils Inc., 215 827; B.G. Mécanique Enr., 41 361; BÉTON: B. et F. (1983) Inc., 214 719, Dallaire Ltée, 178 200, Fortin Inc. et Construction Norascon Inc., 479 588, Laurier Inc., 227 434, Rivière-du-Loup (1980) Inc., 51 528; Betts Roy O., 87 171; Bilodeau et Frères Enr., 106 360; André Blain, 67 500; Blais et Langlois Inc., 277 440; Blanchette S.A.M.N. Inc., 111 307; Blanc Sablon Construction Ltée, 448 305; Philippe Boisjoly, 48 415; Rosario Boulianne, 127 011; Brouillette et Lahaie, 109 417; Brunet et Brunet Inc., 133 121; C.A. Coutu Enr., 107 906; C. Alg. Ltée C.N. Brochu Ltée TR Brochu Inc., 494 241; Canadien Pacifique Limitée, 780 460; Cap-Neige Inc., 155 161; Carbo Construction Inc., 262 318; Carrières Mont-Bruno, 149 046; Les Carrossiers du Port Inc., 54 002; Casaubon et Frères Inc., 51 463; C.E. Mignault et Fils Enr., 69 144; C.G. Thériaut Inc., 159 212; Edmond Chabot, 86 875; Léandre Charbonneau, 73 680; Charles Morissette Inc., 337 069; CHEMIN DE FER: de Matane et du Golfe, 72 990, Nationaux du Canada, 1 605 727, Roberval-Saguenay, 38 010; C.J. Bigras Excavation Inc., 244 756; C.J. Picard Inc., 98 083; C. Lemire et Fils Inc., 74 998; Fabien Cloutier, 47 365; C.M. Laliberté Enr., 44 024; C.O. Bisson et Associés Inc., 187 836; COMPAGNIES: Asphalte Ltée, 195 501, d'Excavation Victoria Ltée, 362 944, Meloche Inc., 556 934, de Pavage d'Asphalte Beaver Ltée, 1 697 250; Compresseur Plus R.G. Inc., 46 617; Comterm Inc., 45 254; Concassage Boutin et Fils Inc., 41 571; Le Conseil Iroquois de Kanawake, 57 380; Consolidated Rail Corporation, 35 204; CONSTRUCTIONS: A. Boisvert Inc., 58 601, A.S.L.K. (1988) Ltée, 126 920, Be-Con Inc., 292 062, B.M.L. 1988 Inc., 647 763, Bonaventure Ltée, 206 331, Brodeur et Morris Inc., 402 396, Carbo Inc., 115 016, de l'Amiante Inc., 51 454, Denis Lapointe Ltée, 89 319, Deschênes Ltée, 66 316, Desourdy Inc., 503 500, Emma Inc., 222 804, Erpol Ltée, 51 903, F. Morin Inc., 83 469, Gaudreault Inc., 333 782, Gilles Paquette Ltée et 2314-5758 Québec Inc., 142 362, H.D.F. Inc., 243 640, J.L. Pilote Inc., 709 590, Jomiguy Inc., 712 237, Lomeco Inc., 76 711,

Maurice et Claude Ltée, 79 366, Norascon Inc., 538 575, Ovila Dufour Inc., 252 954, Pavage Maskimo Ltée, 314 413, Pavage Portneuf Inc., 558 442, Paysannes Inc., 82 495, Randard Inc., 176 687, R. Cloutier Inc., 434 811, R. St-Laurent et R. Garneau, 215 203, St-Laurent Ltée, 2 469 427, Tarpan Ltée, 66 481, T.N.T. Inc., 886 753, Vel Division Beau-Val Inc., 271 819; Coopérative Forestière de Ferland Boileau, 91 929; Couillard Construction Ltée, 580 328; Michel Cournoyer, 76 421; Berthol Croteau, 46 752; Daniel Rousseau Inc., 35 871; Dan-My Inc., 167 308; Jean-Guy Delainey, 66 497; Demix - Division de Ciment St-Laurent (Indépendant) Inc., 83 685; DÉNEIGEMENTS: Léo et Yves Therrien Inc., 103 001, Ls-Gaton Pelletier Inc., 156 306, Michelais Inc., 90 852, Régional Inc., 84 167, St-Agapit Inc., 68 141; Denis Gauvin Inc. (Diésel/Hydrolique), 45 154; Denis Lavoie et Fils Ltée, 166 658; Derco Construction Inc., 189 744; Claude Desrochers, 96 325; D. Lagevin Inc., 40 884; Dominique Boisse Inc., 48 051; Drainamar Inc., 83 584; Dubé Gervais Inc., 90 594; Dufour et Frères Inc., 173 564; Émilio Séguin Ltée, 157 103; Émulsions Sebeq Inc., 310 788; ENTREPRISES: André Champagne de Gatineau Inc., 136 652, Art Fleming et Fils Ltée, 97 080, Beauceronnes Ltée, 124 601, Belaco Ltée, 175 162, Berthier Inc., 303 966, Bourget Inc., 116 082, Brian Stanton Co. Ltée, 67 426, Castonguay et Deschênes, 112 354, Construction Gaston Morin (1979) Ltée, 592 557, C.R. Ménard Inc., 131 145, Cultivar Enr., 45 401, Déneigement Portneuf Inc., 263 319, Ernest Normand, 163 018, Excavation Béton Charly Ltée, 103 059, Grégoire Labrecque Inc., 63 480, Ham-sud Inc., 91 633, Héroux et Fils Inc., 95 792, H. St-Pierre Inc., 70 877, Jacques Dufour et Fils Inc., 242 635, Jacques-Luc et Lucien Demers Inc., 336 352, J. Dumais Inc., 159 806, Jean Cyrenne Enr., 60 763, J.M. St-Claude Inc., 67 032, Larocque Inc., 499 304, Lévisiennes Inc., 184 859, L. Gallant Inc., 62 387, L. Laporte de Bayonne Inc., 48 176, L. Michaud et Fils 82 Inc., 163 244, Machineries Lourdes C.E. Deschambault, 65 016, Marcel Lafleur Inc., 89 417, Michel Lanctot Inc., 56 145, Normand Choinière Inc., 66 157, Papineau Limitée, 154 918, P.E.B. Ltée, 349 027, Ployard Ltée, 88 440, P.R.T. Inc., 248 224, Raymond Brochu Inc., 143 827, R. Dubé Inc., 85 982, R.G. Boivin Inc., 52 645, Richard Pelletier Ltée, 103 481, Rivard & Frères Inc., 173 522, Robert Lefebvre Inc., 40 146, R. Robinson Enr., 141 858, Siderco Inc., 55 147, Trecesson Inc., 149 569; Entretiens Saisonniers R.C. Inc., 73 561; ÉQUIPEMENTS: Brousseau Ltée, 73 503, Clermont Fortin Inc., 91 113, Porlier Inc., 317 670; Les Établissements du Gentilhomme Inc., 71 728; EXCAVATIONS: A. Lachapelle Inc. et H.T. Lachapelle, 82 616, Amyot Enr. (129243 Canada Ltée), 63 495, Bonsecours Inc., 94 742, Claude Breton Enr., 70 917, Émilien Simard Inc., 113 182, Fernand Mercier Inc., 112 499, G. Caouette Inc. et Laurent Caouette, 109 506, Gentilly Inc., 80 335, Gérard Leclerc Inc., 106 676, Gérard Ranger Inc., 52 334, Grégoire Garneau Enr., 89 006, Jacques Thibert Inc., 171 272, Jean Miller Inc., 241 917, J.L. Daigle et Fils Inc., 79 059, J. Lemay et Fils Inc., 77 441, Lafontaine Inc., 122 463, Léon Chouinard et Fils Ltée, 78 485, L.G. Inc., 111 811, Loiselle et Frères Inc., 87 300, Madore Inc., 82 986, Marc Hamel et Fils Ltée et Marc Hamel, 168 573, Réal Barrette Inc., 47 924, R. Légaré Inc. Sables Fournelle Inc. et Exc. Lambert, 133 084, Stanley Mierzwinskil Ltée, 68 937, St-Basile Inc., 42 521, St-Jean Bréboeuf Inc., 71 615, St-Ours Inc. et Garage St-Denis Enr., 90 426, St-Patrice Ltée, 289 056, Tourville Inc., 69 422, Yoland Anctil Inc., 83 940; Farebeau Construction Inc., 210 467; Fernand Boilard Inc., 70 940; Fernand Gilbert Ltée, 111 838; Fernand Girard Ltée, 113 762; Fernand Harvey et Fils Inc., 70 224; Fernand Lesage Inc., 45 603; Fitzpatrick Delbert, 148 404; Fortin et Thibault Inc., 62 313; Jean-Noël Francoeur et Monique Tanguay-Francoeur, 192 269; Franroc Division de Sintra Inc., 732 013; GARAGES: Arsenault et Frères Inc., 77 093, B. et M. Alie Inc., 91 402, Lucien Allard Enr., 47 077, N. Thiboutot Inc., 65 141, Jacques Wilfrid St-Laurent, 86 589; Gardex Ltée, 60 796; Gaston Potvin Ltée, 210 428; G.C. Francfort Inc., 62 131; G. Daviault Ltée, 162 387; Généreux Construction Inc., 140 630; Georges Beloin Inc., 117 302; Georges Viens Inc., 114 321; Georges V. Riddell et Fils Inc., 94 523; Gérald Théoret Inc., 55 595; Germain Lapalme et Fils Inc., 334 235; G.G. Construction et Location Inc., 209 922; Ghimico Inc., 73 052; Giguère et Fils Inc., 56 796; Gilbert Larochelle Inc., 158 717; Gilbert Miller et Fils Ltée, 178 835; Gilles St-Onge Excavation, 164 275; Gilles Tanguay Inc., 108 676; Gérald Giroux, 81 322; Denis Gleeton, 166 158; Grandmont et Fils Ltée, 785 024; Gravier Raymond et Fils Inc., 36 186; G.R. Lussier Inc., 74 725; GROUPES: Lechasseur Ltée, 121 415, Réjean Claveau Ltée, 63 994; Guimond Transports Inc., 65 033; Guy David Inc., 150 440; Guy Landry Enr., 48 421; Honoré Gagné et Excavation L.G. Inc., 90 320; Howe Richardson Inc., 72 072; Hugues Guérette Inc., 88 879; Hydrofor Inc., 61 986; I.B.M. Canada Ltée, 162 409; Injection EDM Inc., 211 748; Inter-Cité Construction Ltée, 341 978; Jacques Plourde Transport 1980 Enr., 305 206; J.A. Beaudoin Construction Ltée, 89 545; J.A. Simard et Les Entreprises Camvrac Inc., 78 048; J.B. Fortin Inc., 150 663; Jean-Charles Tremblay et Fils Inc., 413 093; Jean Fournier Inc., 528 219; Jean-Guy Joanisse, 78 343; Jean-Louis Campeau Inc., 113 013; Jean-Luc Rivard et Fils Inc., 118 658; Jean-Marc Trudel Inc., 435 997; Jean-Marie Champeau et Entreprises Jean-Marie Champeau Inc., 59 101; Jean-Marier Excavation Inc., 75 517; Jean-Noël Grenier et 2314-5758 Québec Inc., 82 500; Jean-Paul et Denis Tremblay Ltée, 217 116; Jean-Paul Garneau et Fils Ltée, 171 833; Jean-Paul Pilon Inc., 140 872; Jean Raynault Inc., 175 950; J.M. Girard Inc., 56 461; J.M. Trudel Inc. et les Constructions N.M.T. Ltée, 208 602; Jobert Inc., 294 611; Jocelyn Drouin Inc., 138 017; Jos Ste-Croix et Fils Ltée, 59 709; J.R. Théberge (1980) Ltée, 55 618; Clément Lachance, 35 747; L. Dagenais et Fils Inc., 89 711; Ladufo Inc., 89 097; Lafontaine et Fils Inc., 83 198; Lafrenière Tracteur Inc., 88 329; Langlois Réal et Joel Langlois, 64 414; Jacques et Maurice Lapointe, 73 363; Roland Laquerre, 78 532; Lavallée et Frères Ltée, 512 361; Raymond Lavigueur, 75 717;

Yvon Lebel, 35 792; Leblanc et Mercier Hydraulique Inc., 129 889; Jacques Lemelin, 53 130; Lemiro Inc., 198 331; Léonard Leblanc et Fils Construction Ltée, 201 719; Location Robert Newton Inc., 81 464; Locations d'équipements D. et H. Zacharias Inc., 100 505; Roger et Victor Lowry, 47 128; Lucien Clément et Fils Inc., 189 564; Lucien Dufour et Fils Inc., 79 507; Ludger Durocher et Fils Inc., 57 658; Machineries Tremblay et Frères Inc., 173 232; Marc Hamel Camionneur Ltée et Les Excavations Marc Hamel, 65 792; Marcel Guimond et Fils Inc., 66 090; Marcellin Savard et Fils Ltée, 216 670; Marobi Inc., 120 841; Martin Mercier Inc., 103 132; Masebo Inc. et Masebo (1989) Inc., 132 866; Matapédia Construction Inc., 96 215; Maurice Lelièvre et Fils Ltée, 175 573; Yvan McKoy, 128 591; Mécanique et Pièces d'Autos Charron 1980 Inc., 37 029; Meilleur et Frères Inc., 67 022; Michel Lacroix Construction Inc., 281 729; MUNICIPALITÉS: Amqui, 45 538, Beauharnois, 45 704, Beaupré, 38 343, Béloeil, 37 937, Bowman, 38 194, Cabano, 54 114, Côte-Nord-du-Golf-St-Laurent, 109 280, Degelis, 44 622, Franklin, 41 513, Havre-aux-Maisons, 72 927, Hinchinbrook Canton, 42 483, Île-du-Havre-Aubert, 120 487, Inukjuak, 47 881, Ivujivik, 47 935, Kangiqsualujjuaq, 47 100, Kangiqsujuaq, 52 821, Kangirsuk, 52 918, Lac-des-Aigles, 48 922, Lejeune, 38 531, Lingwick Canton, 38 581, Matane, 42 502, Milan, 47 567, Notre-Dame-de-Pontmain, 45 578, Notre-Dame-des-Bois, 36 436, Notre-Dame-du-Laus, 65 693, Petite-Rivière-St-François, 39 896, Quaqtaq, 51 862, Rawdon Canton, 49 868, Rimouski, 101 325, Rivière-Bleue, 48 508, Rockforest, 75 032, Salluit, 49 437, Shawinigan-Sud, 48 876, St-Augustin de Desmaures, 53 508, Ste-Catherine-de-la-Jacques-Cartier, 54 458, Ste-Cécile de Whitton, 45 187, Ste-Clotilde-de-Beauce, 37 329, St-Cyprien, 48 494, St-Élie-D'Orford, 43 833, Ste-Françoise, 44 005, St-Gabriel, 60 895, St-Honoré, 35 337, St-Jean-Chrysostome, 39 729, St-Jean-de-Dieu, 60 690, St-Jean-Port-Joli, 36 833, St-Juste du Lac, 48 112, St-Malachie, 44 568, St-Marcellin, 37 463, St-Martin, 37 739, St-Ménard, 36 560, St-Méthode de Frontenac, 70 858, St-Michel-des-Saints, 38 135, St-Michel-du-Squatec, 85 811, St-Nicolas, 43 506, Ste-Rita, 38 154, St-Théophile, 65 517, St-Valérien, 35 275, Stratford Canton, 39 402, Tingwick, 40 381, La Trinité-des-Monts, 38 418, Weedon Canton, 72 028, Wotton Canton, 53 568; N. Simard et Frères Inc., 160 455; Marcel Noël, 48 679; Normand Landry Inc., 180 812; Office machines maintenance and repair fund, 82 131; Ovila Dufour Inc., 62 551; Pagé Construction Division de Simard-Beaudry Inc., 427 599; P. Baillargeon Ltée, 44 982; Jacques Paquin, 73 069; Patrick Gagné et Fils Inc., 63 052; Paul E. Cayouette et Fils Inc., 63 685; PAVAGES: Abénakis Ltée, 314 611, Beau-Bassin 1987 Inc., 60 335, et Bétonnière St-Eustache Ltée, 94 786, Citadelle Inc., 80 133, de l'Est Inc., 120 449, des Monts Inc., 47 016, Laurentien (1986) Inc., 64 901, Maska Inc., 302 111, Mégantic Inc., 194 981, Rolland Fortier Inc., 56 042, Startigan Ltée, 110 356, St-Laurent Ltée, 225 641, St-Paul Division Sintra Inc., 201 680, Vaudreuil Ltée et All., 456 105; Pavex Ltée, 123 259; Pelletier Excavation Inc., 58 907; Pépinière des Trois-Saisons, 98 224; Gérard Perron, 60 014; Philips Électronique Ltée, 155 303; Phyto Technique Inc., 35 331; Pierre et Florence Maintenance Inc., 147 738; Pierre-Paul Levesque Inc., 120 788; Poudrier et Boulet Ltée, 109 746; Prévost et Frère Inc., 278 289; Produit chimique Général du Canada Ltée, 4 523 537; Produits Laitiers Sutton Ltée, 83 054; Projexco Inc., 111 078; Proulx et Genesse Inc., 41 149; Rainer Lowry Reg'D, 48 994; R.C.R. Tremblay Excavation Inc., 67 982; Réal Rioux Inc., 118 970; René Larivière et D.P.S. Transport Inc., 46 165; Ressorts Déziel Inc., 35 441; Revêtements Nor-Lag Ltée, 1 263 668; R. Guilbeault Construction Inc., 105 397; R. Martel et Excavation Renaud Martel Inc., 76 866; Ro-Ad et Fils Inc., 62 691; Kent Rodney, 92 526; Roland Morin et Les Entreprises Roland Morin Inc., 242 658; Ronald O'Connor Construction Inc., 98 421; Ross Construction Inc., 141 650; Roy, Harold, Nugent, 86 857; SABLIÈRES: Drapeau (1986) Inc., 147 640, Sables Fournel et Fils Inc., 74 958, Warwick Limitée, 51 772; Sauvé et Sauvé Enr., 114 901; Scalabrini et Fils Inc., 96 835; SERVICES: Aérien Icare Inc., 64 644, Can-Dive (Québec) Ltée, 54 915, et Entretien Pelouses du St-Laurent, 45 103, d'Excavation Jacques et Yves Lirette Inc., 44 272, de Freins Montréal Limitée, 44 168, Ingenex Inc. et Les Excavations Sirosol Enr., 234 929, Paysagistes Langevin Inc., 37 419, Techniques Bell Inc., 154 259, Traction Diesel STD Ltée, 111 881; Clément Sévigny, 37 665; Sintra Inc., 1 550 842; Réginald Randy Smith, 58 646; SOCIÉTÉS: de Contrôle Johnson Ltée, 37 236, immobilière du Québec, 2 487 827, J.G. Lefebvre et Frères Ltée, 679 808; Soudure René Thibault Inc., 105 068; S. Roy Inc., 132 558; Wilfrid St-Arnaud, 152 568; St-Romuald Construction Inc., 2 638 009; Talon Sebeq Inc., 623 535; Tecksol Inc., 51 042; Régent Théberge, 46 704; Therrien Albert et Fils Ltée, 178 955; Thomas Bellemare Ltée, 279 159; Tijaro Ltée, 128 362; Transcie (1990) Inc., 74 678; TRANSPORTS: Almarc Inc., 36 000, A.M.C. Inc., 47 108, Beaulé Inc., 194 195, Daniel Girard Inc. et Transport Denis Normandin, 85 357, Desrosiers Inc., 132 037, François Lefebvre Inc., 40 878, Gérard Nadeau et Fils Inc., 50 046, Jean-Louis Côté Inc., 100 981, J.P. Archambault et Fils Inc. et Jean-Claude Benoit, 109 021, Lesage Ltée, 634 169, M.A.C. Inc., 96 927, Pierco Inc., 56 483, Pierre Villeneuve et Fils Ltée, 112 758, R.A. Gamache Ltée, 133 848, Réal Lafortune Inc., 60 875, Savard Ltée, 754 469, Sylvio Blackburn Inc., 81 664; Trem Plus Inc. et Gérard Tremblay, 57 680; Trottoirs et Chaînes Pilote Inc., 88 917; Turnbull Construction Inc., 86 035; U.A.P. Inc., 93 491; Union des Carrières et Pavages Ltée, 511 568; Usinage Edige Jean Inc., 73 092; Vallée et Dugas Inc., 314 655; Y. Boissonneault et Fils Inc., 196 078; Yvon Théberge Ltée, 166 614; 148698 Canada Ltée, 123 546; 158813 Canada Inc., 110 300; 1862-0104 Québec Inc., 99 307; 2309-8494 Québec Inc., 220 487; 2332-3983 Québec Inc. et G. Gaudette, 187 898; Petty cash, 205 591.

ACCOUNTS UNDER $35 000: 11 231 800.

6. Rent: $70 381 456

A. Hébert & Fils Inc., 185 793; A. Lamothe Inc., 53 733; Anicet Proulx Inc., 38 906; Autos Adrien Pelletier Inc., 129 906; Avenico Inc., 45 308; Béton Rouanda Inc., 45 735; Blais et Langlois Inc., 41 870; CONSTRUCTIONS: A. Gagné Ltée, 52 569, Blanc Sablon Ltée, 53 546, Couillard Ltée, 70 482, Edguy Inc., 67 510, J.A. Beaudoin Ltée, 103 287, Sacré-Coeur Ltée, 67 364, Saint-Laurent Ltée, 83 014; Coopérative Forestière du Nord Ouest, 63 120; Débroussailleurs GSL Inc., 66 853; Déneigement Fleurimont Inc., 49 141; ENTREPRISES: Adrien Bélanger Inc., 37 247, Gilles Tisseur Inc., 122 693, Ham Sud Inc., 41 621, J.M. St-Claude Inc., 51 166, P.E.B. Ltée, 107 099, Po-Bo-Ha Inc., 52 820, Réal Carreau Inc., 46 591, Rivard et Frères Inc., 47 242, Trécesson Inc., 131 137; EXCAVATIONS: André Masse Inc., 51 086, Anjou Inc., 126 570, Claude Maltais Inc., 37 086, Cuivre Inc., 38 310, Daigle et Pouliot Inc., 39 186, Dubé et Cassivi Inc., 54 808, Gabriel Caouette Inc., 37 283, Gérard Leclerc Inc., 39 242, Germain Daigle, 37 944, G. Guylain, 39 241, Gilbert Michaud Inc., 37 092, Gosselin Enr., 63 517, Jean & Allard Ltée, 53 100, Jean Miller Inc., 47 060, J.G.L. Enr., 51 744, J.L. Daigle et Fils Inc., 39 210, Lafontaine Inc., 43 763, Denis Lambert, 43 355, Lecompte Ltée, 41 305, Lu-Cau Ltée, 106 680, Marcel Rainville Inc., 59 057, Mario Roy Inc., 200 769, Michel Nicol & Fils Inc., 57 473, Raymond Lemay et Fils Inc., 36 193, Renaud Martel Inc., 58 214, R. Paré Inc., 84 241, St-Patrice Ltée, 152 321; Gabriel Aubé Inc., 58 952; Gagnon Joseph-Aimé, 36 304; Garage A. Taschereau Inc., 59 481; Garneau Richard, 38 466; Gaston Coutant Inc., 89 457; Gaston Potvin Ltée, 50 187; Germain Blanchard Ltée, 44 473; Giguère Bruno, 40 863; G.L. Deshaies Inc., 64 925; Henri Labbé & Fils Inc., 39 965; I.B.M. Canada Ltée, 146 037; Jean-Charles Tremblay & Fils Inc., 43 094; Jean Fournier Inc., 67 181; Jean-Guy Normand Inc., 35 533; Jean-Marc Trudel Inc., 64 041; Jean-Paul Pilon Inc., 52 201; Jean-Yves Roy & Fils Enrg., 87 703; J.H. Albert Girard & Fils Inc., 69 396; J.M. Bussières & Fils Ltée, 41 700; Clément Lachance, 48 083; Lafontaine et Fils Inc., 62 844; Clément Lafrance, 91 057; Roland Laquerre, 123 603; Laurent Cliche Autos Inc., 40 695; Leclerc et Blanchet Inc., 35 703; Legault et Frères Inc., 56 077; Lizotte Jean-Claude, 73 763; LOCATIONS: Autos B.C. Inc., 138 147, Cuivre Ltée, 206 877, Dragon et Équipements Dragon Ltée, 73 043, Gaétan Levesque Inc., 47 579, Giguère Inc., 41 994, J.P.M. Ltée, 52 145, Pinard Inc., 56 402, Rompré Ltée, 62 864, Treco Ltée, 37 493, V.P. Inc., 37 639; Gilbert Miller P. & Fils Ltée, 43 123; Machinerie & Équipement contracteur, 153 017; Maurice Lelièvre & Fils Ltée, 36 367; Mont-Joli Plymouth Chrysler Ltée, 56 660; Pavages Chenail Inc., 36 842; Petit Daniel, 52 536; Pourvoirie Anticosti, 83 363; Produits de la Cité Inc., 42 091; Propair Inc., 61 606; Proulx Genesse Inc., 75 537; Roland Munger Inc., 43 889; Roy Jean-Yves, 35 999; Savin Canada Inc., 103 446; Service de Balayage Express, 39 831; Sintra Inc., 113 977; Société immobilière du Québec, 43 766 832; St-Arnault Wilfrid, 58 613; St-Yves Florent, 45 697; Talon Sebeq Inc., 149 563; Thomas Bellemare Ltée, 89 090; TRANSPORTS: Beaulé Inc., 84 660, Joguy Enr., 64 586, Lesage Ltée, 74 297, Lodge Inc., 37 512; Xerox Canada Ltée, 439 813; 1862-0104 Québec, 37 428; Petty cash, 173 062.

ACCOUNTS UNDER $35 000: 18 434 449.

7. Supplies and Materials: $131 324 286

Accessoires Outillage Ltée, 411 429; ACME Signalisation Inc., 587 377; Agences A.L. Inc., 76 874; Agrégats Bedford Inc., 59 128; Agrégats Trans-Québec Inc., 122 922; A.I.L., 441 538; Alcan Aluminium Ltée, 46 398; A. Lamothe Inc., 198 379; Allard et Allard Construction Inc., 49 506; A.M. International Inc., 37 237; Armtec, 546 009; Arseneau Elphège, 115 853; Ascolectric Limited, 42 000; Asfar (1983) Inc., 45 147; Asphalte Continental Div. du groupe Devesco Ltée, 102 036; Asphalte Laurentien, 57 598; Association internationale permanente des congrès de la France, 36 568; Atlasquip Ltée, 138 622; Autopoint Inc., 66 776; Bakelite Thermodurcis Ltée, 227 019; Banque Nationale du Canada, 87 348; Baribeau et Fils Inc., 779 615; Batteries Électriques Gagnon Inc., 84 536; Bau-Val Inc., 94 392; BÉTON: Betonag, 142 362, B. et F. (1983) Inc., 54 448, Bolduc 1982 Inc., 80 628, Charlevoix, 38 110, Fortin, 38 637, Mobile du Québec Inc., 166 421, Provincial Ltée, 243 971, Rivière-du-Loup, 75 932, Trudeau et Fils Ltée, 94 669, Vibre Ltée, 63 302; Bituflex (1987) Inc., 1 902 756; Bitumar Inc., 631 030; Boulons et Écrous D.L.B. Ltée, 55 836; Cables Canada Ltée, 40 633; Camille Castonguay Inc., 48 529; Camions International, 114 626; Canevas Montréal Inc., 44 597; CARRIÈRES: Acton Vale Ltée, 60 398, Bernard Inc., 85 147, Calco, 168 000, Frontenac Inc., 84 454, La Golle Quarry Inc., 47 739, Joliette Inc., 50 080, Laurentiennes Inc., 80 846, Marchand Inc., 163 754, Mont-Bruno, 204 812, PCM Ltée, 38 848, Plessis Inc., 59 139, Régionale Inc., 109 806, St-Dominique Ltée, 68 728, St-François Ltée, 38 281; Casaubon et Frère Inc., 92 466; Celanese Canada Inc., 50 000; Centres d'Affaires Crowntek Inc., 64 689; Centre du Camion Amos Inc., 36 806; Centropneus (1989) Inc., 45 500; Chaussures H.H. Brown, 74 215; Cie Générale Manufacture Ltée, 69 216; Cimenterie Genest Inc., 35 472;

Claude Carrier Inc., 130 714; Clotures Bel-Air Div. Ivaco Inc., 82 305; COMPAGNIES: Asphalte Ltée, 135 301, Meloche Inc., 260 147, Computerland, 70 653; Les Concassés du Cap Inc., 75 033; CONSTRUCTIONS: A. Boisvert Inc., 56 790, B.M.L. 1988 Inc., 512 818, Choinière Inc., 69 725, Deschênes Ltée, 111 519, Désourdy Inc., 714 276, Frontenac Inc., 35 242, Jean et Robert Ltée, 74 187, Maurice et Claude Ltée, 483 467, Norascon Inc., 135 233, Pavage Maskimo Ltée, 271 159, Pavage Portneuf Inc., 116 777, P.C.R. Ltée, 77 264, Vel, 150 797; Consulab Inc., 117 061; Coopérative Régionale d'Électricité, 38 175; Couillard Construction Ltée, 37 715; Crète Jean-Gilles, 77 537; Daubois Inc., 35 916; Demix Béton/Agregats, 44 723; Distributeur d'accessoires Distac Inc., 168 165; Distribution Centrepneus, 260 528; Domtar, 1 286 587; Électromega, 107 081; Émilio Séguin Ltée, 42 448; L. Dagenais et Fils Inc., 47 112; ENTREPRISES: Construction Gaston Morin (1979) Ltée, 56 361, C.T.E. Inc., 100 655, Givesco Inc., 39 009, Jacques Dufour et Fils Inc., 129 990, Lévisiennes Inc., 68 982, Mont-Sterling Inc., 53 534, O. Forcier Ltée, 74 193, Pavage Belec Inc., 79 824, P.E.B. Ltée, 153 712, Ray-Car Inc., 89 269, Union Électrique Ltée, 215 131; Enveloppe Innova, 62 102; ÉQUIPEMENTS: Électrique Macmillan Ltée, 48 155, M-M-B Inc., 43 362, Piedmont Ltée, 186 652, Sécurité Arkon Inc., 77 694, Stinson (Québec) Inc., 57 533, Tanny Inc., 41 062; Excavation R. Beaudoin, 68 117; La Fédération des Coopératives du Nouveau-Québec, 224 570; Ferme Donckin Simard et Fils Inc., 60 172; Filature de L'Isle Verte Ltée, 77 819; Les Publications du Québec fund, 97 893; Supplies and furnishings fund, 1 018 549; Formules d'affaires Étoile Ltée, 45 472; Francon-Lafarge, 75 689; Franklin Playford Inc., 66 186; Gagné Excavation Ltée, 72 366; Garage R. et M. Tardif Inc., 41 129; Georges V. Riddell et Fils Inc., 51 959; Giroux et Lessard ltée, 88 386; Glenayre Communications Inc., 191 390; Goodfellow Inc., 250 856; Goodyear Canada Inc., 104 390; Gosselin Div. de Ciment St-Laurent Inc., 189 306; Gosselin et Fils, 90 497; GRAVIÈRES: De Beauce Inc., 69 412, St-François (1990) Inc., 120 202, du Témiscamingue Ltée, 45 601; Graybec Inc., 127 532; Gray Fournisseurs de matériaux électriques Inc., 127 827; GROUPES: B.M.F. Inc., 2 964 874, Lechasseur Ltée, 255 540, Maska Inc., 53 016, Produits chimiques Domtar Inc., 1 567 036, Visiontronique Inc., 49 500, Yvan Paque Inc., 259 521; Guillevin International Inc., 53 639; Halo Lighting of Canada Inc., 340 585; Henri Leclerc Caméra, 62 369; Hewitt Équipement Ltée, 58 582; Houle Construction Inc., 56 884; Hydrofor Inc., 105 218; Hydro-Québec, 11 584 851; Hydro Sherbrooke, 191 953; ICI Canada Inc., 60 053; Idéal Métal Inc., 504 586; Imprimerie Junros Inc., 40 357; INDUSTRIES: Atlantic (Canada) Ltée, 45 583, Ciment La Guadeloupe Inc., 123 264, MC Asphalte, 44 289, National Pro Inc., 105 163, Potters Ltée, 2 314 780, Wajax Ltée, 783 680; Inter-Cité Construction Ltée, 178 052; Irenée St-Laurent et Fils Inc., 47 237; J.A. et L. Nadeau Inc., 37 551; Jean-Louis Campeau Inc., 180 535; J.M. Bussières et Fils Ltée, 61 506; J.M. Turcotte Ltée, 85 649; J.P. Bossé Inc., 125 227; Koppers Inter. Canada Ltée, 69 054; Lab Chrysotile Inc., 70 667; Lacbec Inc., 218 025; Lafarge Canada Inc., 93 310; Lamarche McGuinty Inc., 41 611; Lampadaires Feralux Inc., 684 355; Léopold Gouin et Fils Inc., 115 236; Liebherr (Québec), 52 948; Lucien Fournier et Fils Inc., 36 686; Lumen Inc., 66 216; Machinerie Wilson Cie Ltée, 74 246; Machineries Tenco Ltd, 46 054; Marcel Rochette Ltée, 131 061; Marlin Chevrolet Oldsmobile Inc., 38 605; Massicotte et Fils Ltée, 49 379; Maxipar Inc., 97 130; Mckerlie Millen Québec, 202 902; Mecma Précisions Ltée, 49 017; Métaux Pressés du Québec Inc., 71 541; M. et M. Nord Ouest Inc., 52 247; Micro-Solutions, 36 938; Mines Seleine, 28 391 811; Montcalm Automobiles Inc., 41 452; Montco, 98 466; Nedco Ltée, 57 529; Norcast Inc., 148 762; Pagé Construction (1983) Inc., 160 665; P. Baillargeon Ltée, 127 078; P et B Entreprises Ltée, 110 608; PAVAGES: Abénakis Ltée, 125 186, Beau-Bassin 1987 Inc., 370 600, Bétonnière St-Eustache Ltée, 70 735, Laurentien (1986) Inc., 47 209, Maska Inc., 195 068, Mégantic Inc., 57 295, Des Monts Inc., 167 813, Sartigan Ltée, 71 142, St-Laurent Ltée, 40 334, St-Paul, 71 876; Peinture National Limitée, 4 454 548; Pétroles Esso Canada, 807 042; Pétroles Irving Inc., 5 619 897; Phil Larochelle Équipement Inc., 95 000; Photocartothèque Québécoise, 38 203; Picard Industries Inc., 97 719; Pic Construction Co. Ltée, 53 048; PIÈCES: Électriques d'autos J-S Inc., 47 219, Équipement Bergor Inc., 48 480, Machineries Lourdes Denis Roger Ltée, 47 644, Nortrac Inc., 89 336; Plastiques Bovac Ltée, 37 396; Plastiques Crystaplex Ltée, 78 042; Pneus F.M. Inc., 35 410; Pneus Robert Bernard Limitée, 57 149; PRODUITS: Calcaires Bedford Inc., 65 452, Chimique Général du Canada Ltée, 1 517 542, Ciment Sherbrooke Ltée, 48 606, Ciment Tremblay Inc., 130 592, Pétro-Canada, 8 306 661, Shell Canada Limitée, 2 177 477; Quadra Chimie Limitée, 240 627; R.-C. Roy Inc., 89 240; Rechapage Québec Métro Inc., 56 009; Royal Photo Service Inc., 71 696; RPM Tech Inc., 38 612; SABLIÈRES: B.Y. Inc., 43 521, Laurentiennes Ltée, 97 707, Sables L.G. Ltée, 73 004, Warwick Limitée, 76 833; Service d'Excavation Jacques et Yves Lirette Inc., 36 896; Service de Pneus C.T.R. Ltée, 46 960; Sifto Canada Inc., 369 261; Signalisation S.M. Inc., 66 336; Simard Beaudry Inc., 45 537; Sintra Inc., 2 848 550; SOCIÉTÉS: Aluminium Reynolds du Canada Ltée, 135 200, Assurance automobile du Québec, 388 797, Canadienne de Sel Ltée, 3 646 033, Chimique Laurentide Inc., 641 326, Fabrication d'Acier Jannock, 87 490; Pole-Lite Ltée, 490 442; Systèmes de circulation Fortran Limitée, 359 724; Tech-Mix Inc., 95 522; Tenex Data Corporation, 101 217; Tenneco Canada Inc., 127 112; Texel Inc., 46 830; Thibault Philippe, 39 956; Transport Marcel Morin Inc., 72 073; Tuvico, 110 737; Tuyaux de béton Brunet Ltée, 48 059; Tuyaux de Ciment Sherbrooke Inc., 154 589; U.A.P., 284 837; Ultramar Canada Inc., 1 813 639; Vandry Inc., 90 535; Ver-Marc Inc., 93 567; Verreault Frontenac Inc., 92 370; Vibrapipe Limitée, 42 350; Wesco-Westinghouse Inc., 121 779; Westburne Québec Inc., 130 970; 3M Canada Inc., 1 696 147; Petty cash, 4 107 496.

ACCOUNTS UNDER $35 000: 12 532 115.

8. Machinery and Equipment: $25 474 051

Accessoires outillage Ltée, 97 436; Agences A.L. Inc., 48 866; AM Varityper, 49 950; Anixter Canada Inc., 51 673; Apple Canada Inc., 68 392; Balance Toledo Canada Ltée, 2 794 486; CABLES: C-Spec Ltée, 40 270, Texcan Ltée, 47 896; Cae Fiberglass Ltée, 46 761; Calgah Computer Systems, 39 538; Camions International, 2 054 933; Carl Zeiss Canada Ltée, 50 958; CENTRES: d'Affaires Crowntek Inc., 549 324, du Camion Beaudoin Inc., 306 715, du Camion Signal Ford (1982) Inc., 460 571, Compagnie Norman Wade Ltée, 182 683; Computerland, 954 934; Computertime, 101 129; Conseillers Inro Inc., 49 730; Corporation Réseau Computertime, 82 453; C.O.S.M.E. Québec Enr., 50 014; Crédit-Bail Banque Royale Inc., 105 004; Distributeurs d'innovation en informatique, 601 315; Dynatest Limited, 184 330; Electromega, 324 777; Epson Canada Limitée, 1 586 517; EQUIPEMENTS: Everest Inc., 569 317, Hardy Inc., 42 972, Interprovincial Ltd, 137 231, Stinson Québec, 59 156; Esi-M Multi-Mesures Inc., 284 492; Établissements du Gentilhomme Inc., 112 498; Supplies and furnishings fund, 1 165 103; Fortier Auto Montréal Ltée, 164 713; Fourgons Transit Inc., 46 679; Fournier Plymouth Chrysler Inc., 59 850; Geneq Inc., 70 498; Général Motor du Canada Ltée, 3 399 440; Hewlett Packard Canada Ltée, 233 531; Hitachi Data Systems, 42 336; Hoskin Scientifique Ltée, 67 419; Hydro Métal Inc., 257 514; I.B.M. Canada Ltée, 129 772; Idéal Body Inc., 256 887; Industries Wajax Ltée, 457 961; Intertechnology Inc., 256 477; Machineries Tenco Ltd, 522 549; Matériel de Laboratoire, 35 291; Micro-Contact Inc., 62 185; Micro-Solutions, 98 188; Ogivar Technologies Inc., 125 058; Olivetti Systèmes et Réseaux Canada Ltée, 96 938; Philips Electronics Ltd, 53 014; Raymond Plourde Automobiles Inc., 148 063; Roylease Limitée, 503 914; Signalisation de la Capitale Inc., 45 285; Signalisation S.M. Inc., 68 737; S.M. Construction Commerciale et Installation Pétrolières Inc., 39 150; Soudex Métal Enr., 47 902; Sun Microsystemes of Canada Inc., 193 194; Tenneco Canada Inc., 131 892; Tracto Inc., 277 084; Turfco Inc., 123 381; U.A.P. Inc., 83 701; Ver-Mac Inc., 241 822; VGC Corp., 47 857; Volcano Systemes d'énergie Inc., 57 116; Volvo Canada Ltd, 184 134; Yamatech Scientifique Ltée, 73 051; Petty cash, 180 208.

ACCOUNTS UNDER $35 000: 3 289 836.

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9. Land, Buildings and Engineering Works (Fixed Assets): $329 372 982

.Acquisition of land and immovables

Jean André et Claude Charron, 143 721; Paul Archambault, 210 210; Paul Arel et Élaine Séguin, 75 480; Raymond Asselin et Nicole Maurice, 58 790; André Beaudry, 69 850; Alain Béland, 50 470; Conrad Bellemare, 39 500; Jean-Paul Bellemare, 65 000; Roger Bérubé et Monique Guérette, 87 511; André Bibeau, 73 200; Marcel Blouin, 44 080; Berthe, Aurore, Claude et Paul-Émile Boileau, 155 890; Wendell Bolton, 44 750; Camille Bouchard, 90 710; Lucille Bouchard, 49 788; Gilles Boudreau, 196 250; Hélène Boudreau, 138 620; Richard Boudreau, 149 330; Jean-Denis Boulet & Als, fiduciaires, 416 344; Jean, Denis, Lise, Clément et Guy Boulet, 466 356; Bernard Bourbeau, 37 990; André Bourcier, 53 580; Edmonde Bourcier, 180 950; Yves Brissette, 144 279; Jean-René Brouillard, 73 200; André Brouillette, 71 163; Vivian Brown, 40 116; Walter Camden, 108 370; Canadien National, 82 403; Canadien Pacifique Ltée, 211 837; William Cars, 90 980; Carrefour Laplante Inc., 35 000; Centre jardin Boulet Enr., Ornapex Enr., Québec Multiplants Inc., Pelouses Boulet Inc., 375 000; Rémi Chapdelaine, 78 350; Jules Coll, 47 200; Noëlla Côté et Diane, Robert, André et Charles Boudrias, 72 940; Jacques Cyr, 97 405; Philippe Cyr, 81 955; Roland Dandonneau, 55 886; Philip Derring, 40 110; Louis-Marie Dencault, 59 000; Émilien Desrosiers, 118 314; Louisma Desrosiers, 73 200; Omer Desrosiers, 41 468; Marcel Dionne, 47 957; Wilson Dionne, 53 629; Juliette Claire et Gisèle Dorais, 64 450; Simon Dubois, 59 310; Florence Dufour, 40 815; Audrey S. Duthie, 62 800; Essroc Canada Inc., 123 760; Excavation Gilbert Gagné Inc., 79 380; Les Fermes Okak Inc., 39 307; Lloyd Findlay, 87 957; Fondation Saison Nouvelle Inc., 168 710; Fonds F-I-C Inc. et Al., 167 862; Laurent Fontaine, 48 953; Francon (1966) Limitée, 36 400; Hermance Gagné Blais, 89 830; Roger Garneau, 49 420; Gilbert Gauvreau, 55 400; Benoit Gélinas, 66 070; Paul Goodsell, 58 640; Raymond Goodsell, 53 440; Viateur Gosselin, 45 000; Yolande Goulet, 55 000; Herbert Smith Greame, 119 451; Robert Grenier, 36 055; Guy Hébert, 49 793; Jean-Guy Hébert, 102 190; Thérèse Imbeault, 68 000; Robert Joncas et Alice Côté, 73 000; Robert W. Jones, 46 264; Monique Lachance, 89 191; Laurent Claude Lafleur et Rita Vaillancourt, 87 406; Romain Landry, 36 225; Gilles Lavoie, 39 193; André, Lucien, Auve et Aubin Leblanc, 37 004; André Lepage, 100 344; Arthur Lessard, 62 546; Raymond Letendre, 127 760; André Lévesque, 62 800; Literie Mercier Inc., 79 160; Alice Loisel Bazinet, 68 447; Lise Lussier, 42 062; Carmen Maclure Young, 42 000; Léonard Maheux, 86 724; Jacques Malenfant, 58 000;

André Masse, 45 000; Matériaux de construction Nadeau Inc., 194 209; Gabriel et Lise McInnis, 58 634; Meunerie au moulin bleu Inc., 49 117; Philibert Michaud, 50 244; MUNICIPALITÉS: Bonaventure, 250 000, Chateauguay, 379 613, Lambton, 72 710, Le Gardeur, 235 000, Petit Saguenay, 61 932, Port-Daniel, 177 288, Rouyn-Noranda, 42 840, Ste-Clothilde-de-Horton, 51 502, St-Édouard-de-Lotbinière, 35 856, Ste-Hélène-de-Bagot, 35 151, St-Hugues, 43 135, St-Joachim-de-Shefford, 40 554, Ste-Justine-de-Newton, 62 026, St-Omer, 200 000, St-Paul-de-la-Croix, 52 584, St-Polycarpe, 38 028, St-Raymond, 37 076, Ste-Rosalie, 77 058, St-Ulric-de-Matane, 35 221; Renault H. Nicolas, 71 018; Nouveaux ensembles urbains limitée, 253 801; Eilif Olsen, 85 560; Preben Wagh Olsen, 119 550; Georgette Paquin, 122 846; Pavages Maska Inc., 299 038; Pétro-Canada Inc., 530 176; Yves Pigeon, 125 348; Peter Pitsakis, 113 974; Marie-Blanche Plourde, 70 181; Roger Poirier, 51 840; Gertrude Poupart, 52 430; Propriété Ivanhoe Inc., 44 100; Richard Raymond, 114 550; Roland Raymond, 104 205; Lucien Rossignol, 62 000; Lucille Rousseau, 123 914; Luc Routhier, 37 072; Safety-Kleen Canada Inc., 58 450; Séminaire de Québec, 1 826 455; Sintra Inc., 346 357; Merlin Smith & Sandra Johnson, 60 720; Pauline Soulière Rondeau, 41 850; Odette Therrien, 78 753; Stella Thompson Desaulniers, 64 880; Gaston Turgeon et Estelle Desrochers, 75 249; Joseph Bruno Turpin, 130 280; Usine de spaghetti parisienne Inc., 50 079; Cléophas Vallée, 68 151; Daniel Verrette et Manon Tétreault, 64 551; Gaétan Villiard, 62 800; Edward dit Eddy Whalen, 57 498; Clément Yelle, 82 700; Réal Yelle, 39 620.

.Road and bridge construction

A. Brousseau et Fils Ltée, 165 285; L.A. Hébert Ltée, 2 247 037; A & JL Bourgeois Ltée, 40 252; A. Lamothe Inc., 1 230 159; Abitibi-Price Inc., 61 786; Acmé Signalisation Inc., 276 540; AGREGATS: Bedford Inc., 699 502, Trans-Québec Inc., 1 089 867; Alta Limitée, 5 002 752; Ardel Électrique Inc., 80 714; ASPHALTE: Continental Div., 872 468, Desjardins Inc., 867 571; Bau-Val Inc., 1 002 742; Bell Canada, 1 794 336; Ben Blackburn Inc., 4 947 062; BÉTON: Dallaire Ltée, 68 978, Laurier Inc., 205 154, Rivière-du-Loup, 209 784; C.A. Bérubé Inc., 162 514; C.T.F.C.F. Division de A.D.T., 49 632; Canadian Surety, 1 962 337; Canadien Pacifique Limitée, 102 298; Cap-Neige Inc., 115 696; Carrière Mont-Bruno, 444 895; Chagnon (1975) Ltée, 160 563; Charles Duranceau Limitée, 311 143; Chemin de fer Roberval-Saguenay, 314 557; Chemins de fer nationaux du Canada, 788 573; Cloturex du Saguenay Inc., 44 585; Colano Construction Inc., 52 242; Commission des Services électrique de la ville de Montréal, 60 793; COMPAGNIES: Asphalte Ltée, 451 993, Meloche Inc., 523 659, Pavage d'Asphalte Beaver Ltée, 5 442 918; CONSTRUCTIONS: A. Boivert Inc., 362 356, A.P.R. Inc., 129 562, A.S.L.K. (1988) Ltée, 162 119, B.M.L. 1988 Inc., 2 740 826, B.N.M. Inc., 716 337, B.S.L. Inc., 395 454, Brodeur & Morris Inc., 491 100, C-2000 Ltée, 48 860, Choinière Inc., 6 268 363, Dancel Ltée, 817 703, DCL Ltée, 24 975 174, Deschènes Ltée, 521 004, Desourdy Inc., 6 356 238, F.G.N. Inc., 1 988 193, Gely Inc., 4 596 513, Hydro-Lac Inc., 513 724, I.D. Ricard Enr., 97 994, J.L. Pilote Inc., 640 868, Jean-Paul Landry Inc., 47 911, Jean & Robert Ltée, 214 684, Jomiguy, 155 183, M.D.C. Ltée, 2 248 394, Morin & Morin Inc., 3 354 402, M.R.C. Ltée et Les Services de Béton, 13 653 394, Norascon Inc., 1 731 323, Normand Brisson Inc., 106 134, Pavage Maskimo Ltée, 858 618, Pavage Portneuf Inc., 7 358 438, Randard Inc., 65 845, R.L.P. Inc., 180 818, Sacré-Coeur Ltée, 42 227, TNT Inc., 90 437, Vel Division Bau-Val Inc., 170 763; Corival Inc., 938 765; Couillard Construction Ltée, 3 065 027; Dan Construction Inc., 540 825; Dan-My Inc., 492 940; Demix-Division de Ciment St-Laurent (Indépendant) Inc., 5 695 438; Derco Construction Inc., 552 162; Edmond Poirier et Fils Inc., 93 838; ENTREPRISES: A.L.O. Pomerleau Ltée, 962 847, Alfred Boivin Inc., 4 363 138, Alfred Boivin Inc. & Lapaje Construction Inc., 500 000, Berthier Inc., 166 492, Bon Conseil Ltée, 3 363 105, Bourget Inc., 226 764, Claude Chagnon Inc., 132 049, Claveau Ltée, 9 009 725, Jacques Dufour & Fils Inc., 2 785 899, Jean-Fer Inc., 446 723, Larebel Inc., 251 577, Léopold Bouchard & Fils Inc., 1 920 840, Lévisiennes Inc., 474 137, Majoric Lapierre Inc., 64 985, Maynard & Raymond Inc., 45 668, Ménard Ltée, 271 166, Mont-Sterling Inc., 505 202, N. Choinière Inc., 67 197, Patrick Pinette Inc., 90 186, Pavage Belec Inc., 361 491, PEB Ltée, 984 111, Po Bo Ha Inc., 36 974, Ray-Car Inc., 942 151, Vibec Inc., 11 815 935; EXCAVATIONS: A. Savard Inc., 48 145, Gagnon & Lapointe Inc., 72 878, Lafontaine Inc., 84 262, McIntyre Inc., 185 806; Fernand Gilbert Ltée, 5 996 280; Formes GG Inc., 114 169; G.D. Concassage Inc., 79 350; GG Construction et Location Inc., 378 634; Germain Lapalme et Fils Inc., 152 179; Gestion Helo Phil Ltée, 44 210; Gilles Audet Excavation Ltée, 230 527; Giroux et Lessard Ltée, 7 805 826; Grandmont & Fils Ltée, 3 369 485; GROUPES: C.D.R. Inc., 186 221, des Constructeurs FBF Inc., 220 564, Lechasseur Ltée, 582 524; Hydro-Québec, 2 344 770; Injection EDM Inc., 125 507; Inter-Cité Construction Ltée, 1 115 764; Irenée St-Laurent & Fils Inc., 114 807; Ivanhoe Inc. et Estella Realties Inc., 37 500; J.L. Lesaux Ltée, 70 336; Jean-Louis Campeau Inc., 1 614 482; Jobert Inc., 145 676; Lacbec Inc., 384 379; Lafarge Canada Inc., 3 550 429; Lagenoyk et Cie Ltée, 6 084 851; Lapaje Construction Inc., 63 759; M.N. Leblanc Excavation Inc., 198 501; Martin Mercier Inc., 144 991; Massicotte & Fils Ltée & J.P. Doyon Ltée, 2 281 519; Mekinac M.R.C., 100 000; Michel Lacroix Construction, 58 098; Mole Construction Inc., 20 297 666; MUNICIPALITÉS: Anjou, 350 000,

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Arthabaska, 300 000, Beaulac, 60 000, Beauport, 1 000 000, Beaupré, 566 501, Cap Rouge, 36 600, Charlesbourg, 70 000, Charny, 80 000, Chicoutimi, 505 005, Clermont, 128 795, Delson, 100 000, Deschambault, 563 260, Drummondville, 1 475 000, Evain, 106 880, Fatima, 66 335, Fleurimont, 503 300, Gatineau, 999 943, Grande Rivière, 77 271, Havre-St-Pierre, 228 052, Jonquière, 182 416, Lac Dufault, 1 100 000, Lac-aux-Sables, 225 000, Lambton, 200 000, La Sarre Ville, 50 000, Laval, 1 525 564, Lennoxville, 230 000, Mirabel, 435 000, Mont-Rolland, 150 000, Mont-Royal, 1 194 951, Mont-Tremblant, 125 000, Montréal-Est, 366 500, Montréal-Nord, 267 154, Montréal, 2 200 522, New-Carlisle, 273 705, Norbertville, 100 000, Notre-Dame-de-L'Ile-Perrot, 428 000, Notre-Dame-du-Mont-Carmel, 244 952, Notre-Dame des Prairies, 100 000, Pincourt, 500 000, Pointe-du-Lac, 450 000, Prévost, 65 000, Québec, 1 000 000, Rivière-Malbaie, 1 936 466, Roberval, 226 733, Rockforest, 600 000, Rouyn-Noranda, 1 260 000, Roxton Pond, 150 000, Sainte-Foy, 800 000, Senneterre, 800 000, Shawinigan, 250 000, Sherbrooke, 48 736, St-Adolphe-d'Howard, 225 000, St-Agapit, 110 000, St-Anselme, 100 000, St-Antonin, 358 400, St-Basile-Sud, 300 000, St-Bernard, 55 000, Ste-Brigitte-de-Laval, 804 794, St-Charles-Borromée, 265 000, St-Christophe d'Arthabaska, 53 004, St-Émile, 374 443, St-Ephrem-de-Tring, 130 000, St-Eustache, 300 000, St-Gabriel-Lallemant, 50 000, St-Georges-Ouest, 105 000, St-Georges, 1 600 000, Ste-Hélène-de-Bagot, 58 760, St-Hyacinthe, 50 000, St-Lambert, 72 998, St-Liboire, 150 000, St-Luc, 300 000, Ste-Marthe-sur-le-Lac, 200 000, St-Nicephore, 323 955, St-Urbain, 400 000, Ste-Victoire-d'Arthabaska, 396 996, St-Wenceslas, 282 199, Stanstead Plain, 115 000, Stoneham & Tewkesbury, 150 000, Sullivan, 605 300, Trois-Rivière Ouest, 500 000, Val-Bélair, 108 244, Val D'Or, 55 877, Vanier, 1 656 647; Neilson Excavation Inc., 5 894 910; Néolect, 98 081; Nepcon Inc., 150 475; P & B Entreprises Ltée, 1 111 596; P. Baillargeon Ltée, 154 548; Pagé Construction Div. de Simard-Beaudry Inc., 1 019 177; PAVAGES: Abenakis Ltée, 278 013, Beau-Bassin 1987 Inc., 2 056 195, Bétonnière St-Eustache Ltée, 616 714, De l'Est Inc., 276 510, Laurentien (1988) Inc., 161 699, Maska Inc., 43 062, Mégantic Inc., 756 098, des Monts Inc., 244 550, Sartigan Ltée, 792 770, St-Laurent Ltée, 722 816, St-Paul Ltée, 96 903; Pavex Ltée, 731 082; Perreault Remy, 159 084; Picardie Construction Inc., 42 357; Pierre Brossard (1981) Ltée, 209 024; Piroga Développement Ltée, 1 564 636; Projexco Inc., 314 099; Québec Téléphone, 491 344; R. & J. Dutil & Frères Inc., 75 261; René Samson Inc., 109 277; Sablière Drapeau (1986) Inc., 1 202 398; Signalisation de Montréal Inc., 8 727 384; Simard Beaudry Inc., 1 739 438; Sintra Inc., 12 068 890; Sintra Inc. & Franroc Ltée, 241 728; Société immobilière du Québec, 300 000; St-Romuald Construction Inc., 1 269 449; Taché Construction Ltée, 75 354; Télébec Ltée, 349 361; Terexcavation A. Grant Inc., 36 023; Terrassement de la Capitale 1985 Inc., 97 436; Toucan Construction Inc., 167 775; Tremblay Normande, 61 835; W. Rodrigue Inc., 422 670; Walsh & Brais Inc., 2 504 778; Petty cash, 11 266.

ACCOUNTS UNDER $35 000: 7 785 835.

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10. Transfer Payments: $901 116 980

.Land transportation: $439 396 534

(SEE EXHIBITS ON PAGES 2-408 to 2-410): 437 273 399;

ASSOCIATIONS: Camionnage du Québec Inc., 50 000, Canadienne de transport urbain, 51 000, Directeurs Police et Pompiers du Québec, 20 000, Québécoise du Transport et des Routes Inc., 179 979, des Routes et Transports du Canada, 347 931, Sectorielle transport entreposage, 20 265; Bombardier Inc., 370 429; Centrodyne Inc., 53 833; Gaz Métropolitain, 42 699; Institut de recherche Hydro-Québec, 168 508; La Société G.R.I.C.S., 65 786; Legresly Bryan F. & Almond James, 70 000; Regroupement des usagers du transport adapté de Sherbrooke Métropolitain, 27 000; Table de concertation sur l'industrie ferroviaire, 33 750; Technologies Balios Inc., 22 140; Télécite Inc., 21 250; Transport adapté du Québec Métro Inc., 65 889; Transport 2000 Québec, 42 700; Université Laval, 121 000; Virtual Prototypes Inc., 33 000.

ACCOUNTS UNDER $20 000: 315 976.

.Winter road maintenance: $40 042 046

(SEE EXHIBITS ON PAGES 2-411 to 2-413): 40 042 046.

.Improvement of the municipal network: $21 822 900

(SEE EXHIBITS ON PAGES 2-411 to 2-413): 21 822 900.

.Government enterprises and agencies: $25 962 325

Fonds pour la formation de chercheurs et l'aide à la recherche, 521 925; SOCIÉTÉS: québécoise des Transports, 700 000, des Traversiers du Québec, 24 740 400.

.Maritime transportation: $4 027 427

Corporation municipale de la Côte-Nord-du-Golfe-St-Laurent, 187 829; Edicom, 57 513; Navigation Madeleine Inc., 2 405 661; Société Inter-rives de l'Ile-Verte Inc., 40 000; TRAVERSES: du Lac Témiscouata Inc., 365 250, Rivière-du-Loup-St-Siméon Ltée, 952 507.

ACCOUNTS UNDER $20 000: 18 667.

.Air transportation: $3 793 149

Aéroport de Montréal, 125 000; Air Alliance Inc., 57 315; Air Atlantic, 26 916; ASSOCIATIONS: des gens de l'air du Québec, 150 000, Québécoise des Transporteurs Aériens Inc., 100 000; Comité de transport des Îles-de-la-Madeleine, 140 000; Conseil de l'Aéroport de Saint-Hubert, 25 000; Intair, 2 887 633; Québecair-Air Québec, 71 705; MUNICIPALITÉS: Amos, 80 000, St-Antoine-de-L'Îsle-aux-Grues, 62 280; Société Aéroportuaire de Québec, 25 000.

ACCOUNTS UNDER $20 000: 42 300.

.School transportation: $364 240 665

REGIONAL AND LOCAL SCHOOL BOARDS: BLAINVILLE-DEUX-MONTAGNES, 2 172 868; CHAMBLY, 13 391 956; CHATEAUGUAY-VALLEY (PROTESTANT), 1 869 841; CHAUDIÈRE, 8 494 825; CHAUVEAU, 5 739 444; DISTRICT OF BEDFORD (PROTESTANT), 2 256 221; EASTERN QUÉBEC: Greater Québec (protestant), 1 156 407, Greater Seven Islands (protestant), 91 655; GASPÉSIA (PROTESTANT), 1 080 798; LAC-ST-JEAN, 3 995 247; LOUIS-FRÉCHETTE, 7 033 174; MAURICIE, 5 763 470; PÉNINSULE, 3 588 577; PROVENCHER, 4 155 057; RIVAGE: Bersimis, 742 447, Manicouagan, 2 370 127, Tadoussac, 658 822; SOUTH-SHORE (PROTESTANT), 5 760 955; TARDIVEL, 3 555 990; VAUDREUIL-SOULANGES, 4 946 885; WESTERN-QUÉBEC (PROTESTANT), 3 467 836; YAMASKA, 7 217 819;

INTEGRATED SCHOOL BOARDS: Abitibi, 3 675 128; Asbestrie, 1 137 410; Aylmer, 2 328 124; Baie-des-Chaleurs, 4 283 831; Beauport, 2 792 075; Black-Lake-Disraëli, 2 076 000; Chapais-Chibougamau, 415 054; Châteauguay, 1 901 439; Chicoutimi, 6 128 232; Chomedy-de-Laval, 3 224 826; Chutes-Montmorency, 1 189 681; Coaticook, 2 083 715; Commission des écoles catholiques de Montréal, 7 424 754; Commission des écoles catholiques du Québec, 1 202 137; Côte-de-Beaupré, 1 673 129; Côte-du-Sud, 2 962 457; Crie, 1 508 317; Davignon, 1 806 046; Des Cantons, 4 459 274; Des Chênes, 5 112 255; Des Découvreurs, 2 671 843; Des Draveurs, 5 535 114; Des Îles, 1 059 226; Des Îlets, 4 165 712; D'Iberville, 1 812 101; Des Laurentides, 5 418 979; Des Rivières, 1 588 665; Dolbeau, 5 321 470; Du Goéland, 7 232 913; Du Gouffre, 997 882; Du Littoral, 474 428; Eastern Townships, 2 076 106; Fermont, 227 558; Harricana, 3 703 298; Haute-Gatineau, 2 028 045; Haut-St-Maurice, 998 086; Huntingdon, 2 125 514; Industrie, 12 014 473; Jean-Rivard, 1 664 164; Kativik, 563 278; La Jonquière, 4 295 145; La Mitis, 1 752 609; La Neigette, 3 299 241; La Pocatière, 933 965; La Sapinière, 1 836 520; Lac-Mégantic, 1 755 259; Lac-Témiscamingue, 2 232 561; Laure-Conan, 1 434 964; Laurentian, 1 423 204; Laurenval, 3 011 353; Le Gardeur, 5 114 214; Les-Chutes-de-la-Chaudière, 2 774 478; Les Écores, 2 058 820; L'Îslet-Sud, 857 358; Long-Sault, 1 917 458; Lotbinière, 2 501 774; Magog, 1 536 925; Malartic, 672 171; Manoirs, 4 818 556; Marieville, 1 020 673; Matane, 4 150 298; Mille-Îles, 4 375 164; Moissons, 2 365 178; Morilac, 1 564 251; Moyenne-Côte-Nord, 431 176;

Nouveau-Québec, 170 559; Outaouais-Hull, 2 838 959; Pierre-Neveu, 2 883 160; Pontiac, 1 704 433; Port-Cartier, 560 529; Prince-Daveluy, 1 092 659; Provençal, 942 981; Rivière-du-Loup, 8 292 971; Rouyn-Noranda, 2 457 327; Saguenay, 52 032; Samuel-de-Champlain, 9 148 899; Seigneurie, 3 335 248; Sept-Iles, 1 370 841; Sherbrooke, 6 754 012; Sorel, 3 387 374; St-Jean-sur-Richelieu, 3 020 379; St-Jérôme, 4 683 279; Ste-Thérèse, 5 463 381; Thetford-Mines, 2 647 106; Val-d'Or, 1 729 323; Vallée-de-la-Matapédia, 2 423 849; Valleyfield, 1 720 619; Victoriaville, 1 915 534; Warwick, 1 282 089;

Conseil scolaire de l'Ile-de-Montréal, 23 174 698;

PRIVATE EDUCATIONAL INSTITUTIONS:

METROPOLITAN MONTRÉAL: Académie Ste-Thérèse Inc., 65 228; Centre Académique Fournier Inc., 258 641; Centre de l'enseignement vivant, 141 809; Centre François-Michelle, 269 701; Clinique Pédagogique de Montréal, 209 951; Collège de l'Assomption, 58 709; Collège Laval de St-Vincent-de-Paul, 65 292; ÉCOLES: Le Sommet, 454 645, Orale de Montréal pour les Sourds Inc., 140 258, Peter-Hall Inc., 1 115 140, Secondaire St-Sacrement, 267 474.

METROPOLITAN QUÉBEC: Centre Psycho-Pédagogique de Québec Inc., 124 957; Externat St-Jean-Eudes, 52 779; Séminaire St-François de Québec Inc., 214 261.

VARIOUS ELECTORAL DISTRICTS: ARGENTEUIL: Séminaire du Sacré-Coeur, 104 946; CHAPLEAU: Collège Apostolique St-Alexandre de la Gatineau, 21 611; CHICOUTIMI: Séminaire de Chicoutimi, 30 728; GROULX: Externat Sacré-Coeur de Rosemère, 233 666; IBERVILLE: Collège de St-Césaire Inc., 21 365; KAMOURASKA-TÉMISCOUATA: Collège Ste-Anne-de-la-Pocatière, 52 077; LÉVIS: Couvent Notre-Dame-de-Toutes-Grâces, 132 882, Juvénat Notre-Dame-du-St-Laurent, 55 092; NICOLET: École Secondaire Mont-Bénilde, 21 422; PRÉVOST: Académie Lafontaine Inc., 49 201; RIMOUSKI: Corporation de l'École Secondaire Privée de Rimouski Inc., 49 591; SHEFFORD: École Secondaire Verbe-Divin, 131 739; VERCHÈRES: Collège St-Hilaire Inc., 45 212.

ACCOUNTS UNDER $20 000: 93 572.

.Other: $1 831 934

Association du transport écolier du Québec, 50 000; Club social transports Québec, 91 000; COMMISSION DE TRANSPORT DE LA COMMUNAUTÉ: Régionale de l'Outaouais, 52 120, urbaine de Québec, 63 496, urbaine de Montréal, 1 245 282; Conseil des Mohawks de Kanawake, 64 795; Sorel-Varennes, 31 560; Conseil régional de développement de l'Abitibi-Témiscamingue, 40 000; Municipalité de Sherbrooke, 48 931; Société de transport de la Communauté urbaine de Montréal, 30 278.

ACCOUNTS UNDER $20 000: 114 472.

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11. Other Expenditures: $6 071 402

COMPENSATION FOR PROPERTY DAMAGE AND INTEREST: Bell Canada, 38 441, Jacques Bissonnette, 101 325, Canadien Pacifique Ltée, 190 843, Compagnie d'Assurances Transit, 45 369, Paroisse Ste-Julienne, 48 339, Thibovins Enr., 52 034, Village Mont-Rolland, 53 100; INTEREST ON PROPERTY ACQUIRED THROUGH EXPROPRIATION: Aliments V-H Inc., 51 798, C. Corp. Inc., 37 366, Ferme Gregoire Faucher et Fils Inc., 38 165, Fontaine Auto Parts, 49 167, Investissements Jomida Ltée, 41 439, Elizabeth McNally, 48 815, Propriétés Ind. Holdimo Inc., 94 840, Séminaire de Québec, 363 269, Société de Placements et Hypothèques de l'Outaouais Ltée, 164 982; INTEREST ON ASSETS ACQUIRED UNDER CAPITAL LEASES OR BY LEASING: Crédit-Bail Banque Royale Inc., 302 350, Roylease Ltée, 1 551 823; INTEREST ON LATE PAYMENTS: Entreprises P.E.B. Ltée, 439 881, Epson Canada Ltée, 50 617.

ACCOUNTS UNDER $35 000: 2 307 439.

TRANSPORTS
List of suppliers and beneficiaries by category

	Land transportation system					
	Operation	Debt service -Metro	Debt service -Other facilities	Handicapped persons	Investment	Redemption of taxi licences
	$	$	$	$	$	$
COMMISSIONS DE TRANSPORT:						
Communauté urbaine de l'Outaouais	6 775 481		2 808 352	959 138		
Communauté urbaine de Québec	19 902 728		11 095 596			
Communauté urbaine de Montréal		101 601 200				
CONSEILS INTERMUNICIPAUX DE TRANSPORT:						
Basses-Laurentides	1 170 277				57 750	
Chambly-Richelieu-Carignan	281 774					
Deux-Montagnes	98 550			102 556		
Haut-St-Laurent	227 371				27 300	
Joliette-Métropolitain	145 989					
Lafontaine	128 472			86 970		
Le Portage	22 639					
Le Richelain	913 269					
Montcalm	160 894					
Moulins	398 885			129 381	22 629	
Roussillon	131 751					
Rouville	21 572					
Sorel-Varennes	262 254					
Sud-Ouest	2 925 953					
Vallée-du-Richelieu	1 262 686					
Conseil métropolitain de transport en commun	26 492 760					
CORPORATIONS INTERMUNICIPALES DE TRANSPORTS:						
Des Forges	1 622 210		1 164 414	340 276		
Rive-Sud de Québec	1 060 196		1 136 347	131 232		
Saguenay	2 250 289		1 878 075	303 793		
Corporation métropolitaine de transport de Sherbrooke	4 228 960		1 907 290	796 794	28 870	
CORPORATIONS MUNICIPALES:						
Alma				121 188		
Arthabaska				146 519		
Asbestos				98 815		
Baie-du-Febvre				120 169		
Batiscan				56 239		
Beloeil				43 523		
Berthierville				67 128		
Candiac				124 194		
Chambly				148 334		
Châteauguay				202 487		
Coaticook				81 664		
Dolbeau				155 831		
Dorion				65 943		
Drummondville	181 415			182 647		
East-Angus				71 075		
Fatima				69 108		
Granby	22 609			132 965		
Joliette				224 639		
La Pocatière				54 600		
La Sarre				48 282		
La Tuque				32 350		
Lac-Mégantic				61 437		
Louiseville				72 961		
Magog				192 329		
Matane				81 394		

	Land transportation system					
	Operation	Debt service -Metro	Debt service -Other facilities	Handicapped persons	Investment	Redemption of taxi licences
	$	$	$	$	$	$
CORPORATIONS MUNICIPALES: (cont'd)						
Mont-Joli				70 640		
Mont-Laurier				120 649		
Montmagny				118 503		
Nicolet						
Pabos-Mills				75 994		
Pintendre				70 645		
Plessisville						
Pont-Rouge						
Rawdon				129 369		
Repentigny	388 501			155 650	23 100	
Rimouski				155 280		
Roberval				98 441		
Rouyn-Noranda				87 587		
Salaberry-de-Valleyfield				194 001		
Sept-Îles				111 415		
St-Ambroise				33 745		
St-André-Avellin				63 735		
Ste-Anne-des-Monts				49 122		
St-Aubert						
St-Augustin-de-Desmaures	46 101					
Ste-Barbe				23 061		
St-Basile-Sud				145 103		
Ste-Brigitte-de-Laval						
St-Bruno-de-Montarville	395 859					
Ste-Croix				76 105		
St-Étienne-de-Lauzon	61 119					
St-Eustache	52 969					
St-Félicien				114 690		
St-Gabriel				112 058		
St-Georges				150 153		
Ste-Hélène-de-Breakeyville						
St-Hilarion				53 136		
St-Hyacinthe				109 300		
St-Jean-sur-Richelieu				187 727		
Ste-Julie	179 716					
St-Lin				44 472		
St-Nicolas				21 947		
St-Pamphile				52 466		
St-Pierre-Baptiste				52 996		
St-Rédempteur				52 631		
Ste-Thérèse				140 723		
St-Tite				48 110		
Témiscaming				32 425		
Thetford-Mines				112 975		
Tracy				80 172		
Val-Bélair						
Val-d'Or				106 690		
Waterloo				92 612		
Windsor				93 190		
MUNICIPALITÉS RÉGIONALES DE COMTÉ:						
Basques				64 038		
Bellechasse				78 679		
Charlevoix-Est				60 483		
Île-d'Orléans				89 007		
Manicouagan				111 107		
Rivière-du-Loup				50 409		
Témiscamingue				77 185		
Témiscouata				106 697		
Régie Intermunicipale de Transport en Commun du Centre de la Mauricie	285 262		95 302	89 626		

TRANSPORTS
List of suppliers and beneficiaries by category

	Land transportation system					
	Operation	Debt service -Metro	Debt service -Other facilities	Handicapped persons	Investment	Redemption of taxi licences
	$	$	$	$	$	$
SOCIÉTÉS DE TRANSPORT:						
Communauté urbaine de Montréal	151 759 523		25 620 574	11 836 508	2 127 074	
Rive-Sud de Montréal	15 954 359		6 788 243	612 778		
Ville de Laval	11 501 903		4 474 937	978 216		
Transport adapté du Québec Métro Inc				1 611 024		
Trust La Laurentienne du Canada Inc.						178 831
ACCOUNTS UNDER $20 000:	28 820			62 783	122 380	
Grand total	251 343 116	101 601 200	56 969 130	24 772 019	2 409 103	178 831

	Winter road maintenance	Assistance for municipal road network improvement
	$	$
Metropolitan Montréal:		
Beauharnois	8 496	10 000
Blainville		24 953
Boisbriand	5 182	4 903
Candiac	3 479	
Carignan	29 463	11 000
Châteauguay	5 709	
Delson		23 500
Dorion		
Hudson		17 000
Île-Perrot		81 860
L'Assomption (paroisse)	19 871	9 000
L'Assomption (ville)		9 000
L'Épiphanie	13 616	40 000
Lachenaie	6 564	
La Prairie	11 339	
Le Gardeur	13 633	5 000
Maple-Grove		12 000
Marieville		18 000
Mascouche	38 079	
Melocheville	9 531	15 000
Mercier	16 974	20 000
Mont-St-Hilaire	9 048	10 000
Montréal	27 340	
Notre-Dame-de-Bon-Secours	9 945	11 000
Notre-Dame-de-L'Île-Perrot	17 392	10 000
Otterburn-Park		
Pincourt		
Pointe-Calumet		10 000
Richelieu		16 000
Rosemère		
Senneville		
St-Amable	19 476	
St-Basile-le-Grand	11 822	
Ste-Catherine		103 000
St-Constant	25 344	
St-Eustache	29 539	
St-Hubert	79 465	12 000
Ste-Julie	14 911	
Ste-Marie-de-Monnoir	30 248	10 000
Ste-Marthe-sur-le-Lac		
St-Mathieu	38 882	15 000
St-Mathieu-de-Beloeil	22 464	27 000
St-Philippe	23 676	19 500
St-Pierre		11 142
St-Raphaël-de-L'Île-Bizard		
Ste-Thérèse		
Terrasse-Vaudreuil	1 246	25 000
Terrebonne	9 218	
Varennes	41 818	
Vaudreuil		
Vaudreuil-sur-le-Lac		12 000
Metropolitan Québec:		
Charlesbourg		344 568
L'Ange-Gardien	14 857	25 000
Lac-St-Charles	15 016	50 000
Lauzon		
Sillery	6 000	
St-Augustin-de-Desmaures	50 653	
St-David-de-L'Auberivière	1 117	
St-Émile	5 114	
St-Gabriel-de-Valcartier	30 668	15 000
St-Jean-de-Boischatel	7 764	28 750
St-Nicolas	7 670	
St-Rédempteur	731	

TRANSPORTS
List of suppliers and beneficiaries by category

	Winter road maintenance	Assistance for municipal road network improvement
	$	$
Miscellaneous electoral districts:		
Abitibi-Est	262 073	227 000
Abitibi-Ouest	1 259 904	403 000
Argenteuil	1 151 291	525 000
Arthabaska	439 774	195 000
Beauce-Nord	791 214	328 000
Beauce-Sud	876 128	382 000
Beauharnois-Huntingdon	691 097	264 000
Bellechasse	1 135 252	620 999
Berthier	718 768	383 000
Bonaventure	809 913	542 380
Brome-Missisquoi	1 338 321	436 455
Chambly	22 697	7 000
Champlain	279 432	142 000
Chapleau	57 749	10 000
Charlevoix	498 802	430 000
Chateauguay	10 133	24 000
Chauveau	126 997	417 891
Chicoutimi	49 474	
Deux-Montagnes	53 622	92 640
Drummond	162 574	130 000
Dubuc	667 597	135 000
Duplessis	56 332	280 061
Fabre	61 160	
Frontenac	1 005 407	446 000
Gaspé	262 324	995 906
Gatineau	1 601 908	211 000
Hull	25 000	
Iberville	481 869	239 000
Îles-de-la-Madeleine	114 161	299 921
Johnson	1 056 836	359 967
Joliette	234 039	289 948
Jonquière	97 823	30 000
Kamouraska-Témiscouata	1 474 436	441 987
Labelle	1 859 035	483 000
Lac-St-Jean	463 749	220 000
La Prairie	11 517	19 000
L'Assomption	7 745	18 000
Laviolette	619 590	517 275
Les Chutes-de-la-Chaudière	193 030	58 962
Lévis	147 863	36 000
Lotbinière	1 165 886	449 000
Maskinongé	540 990	373 351
Masson	16 313	25 000
Matane	694 120	509 268
Matapédia	1 189 119	507 000
Mégantic-Compton	1 457 085	530 000
Montmagny-L'Islet	759 585	314 825
Montmorency	68 089	183 750
Nicolet	934 449	403 168
Orford	741 109	266 291
Papineau	1 131 840	551 000
Pontiac	1 206 263	230 000
Portneuf	562 276	659 776
Prévost	116 188	159 800
Richelieu	209 166	265 997
Richmond	1 186 571	822 170
Rimouski	730 571	225 997
Rivière-du-Loup	644 931	242 444
Roberval	556 499	276 240
Rousseau	663 644	367 657
Rouyn-Noranda-Témiscamingue	888 164	372 968

Miscellaneous electoral districts: (cont'd)	Winter road maintenance $	Assistance for municipal road network improvement $
Saguenay	317 960	227 826
Salaberry-Soulanges	273 613	260 329
Shefford	330 440	92 000
Sherbrooke		650 000
St-François	356 874	153 000
St-Hyacinthe	215 959	161 776
St-Jean	234 559	130 000
St-Maurice	102 592	65 000
Terrebonne	26 163	27 000
Trois-Rivières	6 477	
Ungava	451 086	262 529
Vaudreuil	146 597	206 000
Verchères	206 872	154 170
Grand total	40 042 046	21 822 900

TRAVAIL
Details of revenue by category and subcategory
Fiscal year ended March 31, 1991

(in thousands of dollars)

	1991	1990
Duties and Permits		
Other		
Sales of liquefied petroleum gas	265	261
Registration - liquefied petroleum gas operation	70	69
Gas installation	87	73
Certificate of competence - gas	69	73
Sale of natural gas	1 455	1 295
Electrical installations	15 062	15 208
Installations of stationary machinery	1 388	1 232
Electricians	234	28
Stationary machinery mechanics	353	264
Plumbing contractors	1 961	2 296
Building contractors	8 654	8 844
Miscellaneous	27	26
	29 625	29 669
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	73	82
Recovery from third parties	539	886
Miscellaneous		5
	612	973
Interest		
Miscellaneous	3	3
Fines and forfeitures		
Activities contravening the Electricians Act	142	180
Plumbing installations	57	61
Offences under other Acts	66	
Offences - public building safety	80	64
Miscellaneous	11	17
	356	322
Recovery		
Prior years' expenditures	32	78
Salaries and wages - occupational accidents	50	73
	82	151
	1 053	1 449
Total Own-source Revenue	**30 678**	**31 118**

DETAILS OF APPROPRIATIONS AND EXPENDITURE BY PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY

Fiscal year ended March 31, 1991
(in thousands of dollars)

PROGRAM 1
Summary: page 1-14

LABOUR RELATIONS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	5 575	2	4 788	3 665	124	360	500
Statutory (1)	121		121		10		111
TOTAL	5 696	2	4 909	3 665	134	360	611

(1) Act respecting public inquiry commissions R.S.Q., c. E-37 and Public Officers Act R.S.Q., c. E-6 (Commission d'enquête sur la stabilisation du revenu et de l'emploi des travailleurs de l'industrie de la construction).

PROGRAM 2
Summary: page 1-14

FINANCIAL ASSISTANCE TO THE INSTITUT DE RECHERCHE ET D'INFORMATION SUR LA RÉMUNÉRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	2 008		2 008				

PROGRAM 3
Summary: page 1-14

ESSENTIAL SERVICES AND RIGHT OF ASSOCIATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Essential Services Statutory (2)	2 945		2 647	1 964	28	212	122
2. Administration and Right of Association	4 595	1	3 868	3 269	46	253	184
TOTAL	7 540	1	6 515	5 233	74	465	306

(2) Labour Code, R.S.Q., c. C-27.

The objective of this program is to facilitate relations between employers or employer associations and worker associations, and to extend working conditions already negotiated to groups of workers not covered by collective agreements.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
4	71	50	14									
4	71	50	14									

The objective of this program is to make objective and uniform data available to the employer and unions in order to establish recognized bases for determining remuneration.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												2 008

The objective of this program is to set up the structure for relations between employers or employer associations and workers, and to ensure that citizens will continue to be provided with the services deemed essential when workers in the health and social services sectors, and in some public services, exercise their right to strike.

					CAPITAL - OTHER EXPENDITURE							TRANSFER PAYMENTS
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
5	272	22	6						16			
6	24	52	8						26			
11	296	74	14						42			

(in thousands of dollars)

PROGRAM 4
Summary: page 1-14

ADMINISTRATION AND INTERNAL MANAGEMENT

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING - PERSONNEL		OPERATING - OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Research and Standardization	5 741	1	5 140	4 637	108	92	175
2. Conseil consultatif du travail et de la main-d'oeuvre	571		498	331	8	14	26
3. Administration	1 210		1 115	920	12	58	20
4. Administrative and Technical Support	14 607	1	13 595	5 057	247	1 131	874
TOTAL	22 129	2	20 348	10 945	375	1 295	1 095

PROGRAM 5
Summary: page 1-30

BUILDING CONTRACTORS VOCATIONAL QUALIFICATIONS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	7 221		6 755	4 235	596	313	482

PROGRAM 6
Summary: page 1-32

SAFETY IN BUILDINGS AND PUBLIC PLACES

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	20 214	3	17 530	14 480	1 134	1 452	168

PROGRAM 7
Summary: page 1-32

FINANCIAL ASSISTANCE TO THE COMMISSION DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	13 037		13 037				

TOTAL FOR THE PROGRAMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	74 779	8	68 334	36 594	2 275	3 673	2 429
Statutory	3 066		2 768	1 964	38	212	233
	77 845	8	71 102	38 558	2 313	3 885	2 662

	OPERATING - PERSONNEL	OPERATING - OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	40 871	14 810

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of programs and to encourage the acquisition of the knowledge necessary for implementing programs and activities in the area of labour relations.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	CAPITAL - OTHER EXPENDITURE Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
4	11	63	7									43
2	102	11	4									
9	9	26	10									51
121	5 796	165	29						175			
136	5 918	265	50						175			94

The objective of this program is to enable the Régie des entreprises de construction du Québec to regulate the competence and solvency of construction enterprises.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
25	851	154	51	1					47			

The objective of this program is to protect the public by ensuring that buildings, public places and technical installations are safe and hygienic.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
6	28	230	13	1					18			

The objective of this program is to protect workers by ensuring occupational health and safety.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
												13 037

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER PAYMENTS
177	6 892	751	136	2					266			15 139
5	272	22	6						16			
182	7 164	773	142	2					282			15 139

	CAPITAL - OTHER EXPENDITURE	TRANSFER PAYMENTS
	282	15 139

TRAVAIL
TRANSFER PAYMENTS
Summary of appropriations and expenditure
Fiscal year ended March 31, 1991

(in thousands of dollars)

	Authorized Appropri-ations	Expenditures	
		1991	1990
Non-Profit Organizations			
Research work	77	43	26
Other	52	51	49
Government Enterprises and Agencies			
Commission de la santé et de la sécurité du travail - Financing of inspection activities	13 037	13 037	22 311
Institut de recherche et d'information sur la rémunération	2 008	2 008	1 745
Total	**15 174**	**15 139**	**24 131**

1. Wages, Salaries and Allowances:	$38 559 262
2. Other Remuneration:	2 312 795
	$40 872 057

Including $4 959 365 for 71 executives (deputy-ministers, chief executive officers of agencies, managerial staff and other equivalent standing personnel) whose salary ranges on March 31, 1991 appear on page 2-2.

Including the Government's contibutions as an employer of $35 000 and over: Commission de la santé et de la sécurité du travail, 206 388.

3. Transport and Communication Services: $3 883 743

Communication services fund, 126 350; Telecommunications services fund, 1 079 967; Inter-Voyage Inc., 51 788.

ACCOUNTS UNDER $35 000: 2 625 638.

4. Professional, Administrative and Other Services: $2 660 629

Pierre N. Dufresne, 68 811; Computer services fund, 1 240 545; Gilles Gaul, 99 076; Groupe de Consultation en Management et Systèmes, 76 118; Laurent Picard, 37 579; Systèmes K & V Inc., 46 685; Université Laval, 101 694; Petty cash, 37 558.

ACCOUNTS UNDER $35 000: 952 563.

5. Maintenance and Repairs: $182 586

Office machines maintenance and repair fund, 35 187.

ACCOUNTS UNDER $35 000: 147 399.

6. Rent: $7 163 427

Savin Canada Inc., 41 672; Société immobilière du Québec, 6 979 864; Xerox Canada Ltée, 55 903.

ACCOUNTS UNDER $35 000: 85 988.

7. Supplies and Materials: $773 494

Enveloppe Innova, 37 917; Government documents reproduction fund, 103 546; Supplies and furnishings fund, 157 572.

ACCOUNTS UNDER $35 000: 474 459.

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8. Machinery and Equipment: $424 365

Epson Canada Limitée, 42 190; Supplies and furnishings fund, 37 819; Philips Electronique Ltée, 94 726.

ACCOUNTS UNDER $35 000: 249 630.

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10. Transfer Payments: $15 139 250

.Government Enterprises and Agencies: $15 045 300

Commission de la santé et de la sécurité du travail: 13 037 100; Institut de recherche et d'information sur la rémunération, 2 008 200.

.Other: $93 950

ACCOUNTS UNDER $35 000: 93 950.

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11. Other Expenditures: $2 417

ACCOUNTS UNDER $35 000: 2 417.

LIST OF CAPITAL ASSETS

This list is drawn up in accordance with the regulations issued by the Conseil du trésor. It is a document incorporating information taken from the control index of capital assets; it contains a list of the Gouvernement du Québec's capital assets by application and shows their cumulative amounts after allowing for disposals and adjustments made when the list is updated each year. The list of capital assets at March 31, 1991 includes:

a) immovables owned by the Government as at March 31 1991; however only those whose amount is $500 000 or more are listed;

b) roads and bridges built, obtained or acquired within thirty (30) years;

c) machinery and equipment acquired within four (4) years; however, for older items acquired within ten (10) years, only those costing $200 000 or more are listed;

d) capital assets acquired without consideration or for a symbolic consideration are shown at the value of the municipal assessment at the time of acquisition; the replacement value of the depreciated asset is shown when the municipal assessment is not available.

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LIST OF CAPITAL ASSETS

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Movables:	
Machinery and equipment	3-13

CAPITAL ASSETS
at MARCH 31, 1991

(in thousands of dollars)

CHANGES

Opening balance		11 827 371
Expenditures for the 1990-1991 fiscal year		597 763
		12 425 134
Plus:		
Adjustment to raise to the municipal assessed value upon acquisition the assets acquired at a nominal price		35
		12 425 169
Less:		
Assets taken off the books		
- Roads, bridges and overpasses built over thirty (30) years ago	101 353	
- Machinery and equipment acquired for less than $200 000 more than four (4) years ago	56 956	
- Disposals and adjustments	48 763	207 072
Closing balance		12 218 097

SUMMARY BY DESTINATION

(in thousands of dollars)

DESTINATION	Expenditures 1990-1991	Cumulative amount at March 31, 1991
Immovables		
Administration	3 779	78 953
Education and culture	579	20 434
Industry, commerce, agriculture and forestry	9 288	158 357
Health and social services		103
Justice		353
Tourist infrastructure, sports and recreation	7 320	273 815
Communications infrastructure	485 674	11 319 356
Other	106	60 492
	506 746	11 911 863
Movables		
Machinery and equipment	91 017	306 234
	597 763	12 218 097

LIST OF CAPITAL ASSETS
DETAILS BY DESTINATION

(in thousands of dollars)

IMMOVABLES	Expenditures 1990-1991	Cumulative amount at March 31, 1991
Administration		
Office buildings:		
Charlesbourg	69	824
Grande-Rivière		644
Paris (France), Maison du Québec		1 484
Québec City:		
"Honoré-Mercier" building	1 201	5 094
"Pamphile-Lemay" building	101	5 275
Hôtel du Parlement	1 353	48 482
Ste-Foy, 3460, de la Pérade		3 276
Warehouse, garage and repair shop		
Québec, warehouse number 1		837
Residences:		
Bruxelles (Belgique), Maison du Québec	221	941
Québec, St-Cyrille, de la Chevrotière, St-Amable, Scott		3 282
Vacant lot		
Baie-de-la-Vallière	52	665
Other - Not identified	782	8 149
	3 779	78 953
Education and culture		
Schools:		
Duchesnay, École forestière	98	2 516
La Pocatière, Institut de technologie agricole	100	4 059
St-Hyacinthe, Institut de technologie agricole	381	10 087
Monuments and historic sites:		
Anse-à-Beaufils		738
Sillery, Domaine Cataraqui		2 073
Other - Not identified		961
	579	20 434
Industry, commerce, agriculture and forestry		
Research stations:		
Deschambault	126	2 556
East-Angus		3 464
Grande-Rivière, marine biology station	477	1 019
Les Buissons	32	2 676
Manicouagan		1 446
St-Hyacinthe	78	2 262
Laboratory - St-Hyacinthe		1 114
Nurseries:		
Berthierville	514	3 491
Grandes-Piles	2	1 633
Normandin	90	2 130
Ste-Luce		1 602
St-Modeste		7 023
Trécesson	107	3 001

	Expenditures 1990-1991	Cumulative amount at March 31, 1991
Seigniory - Lotbinière		1 140
Public forests:		
Appalaches		969
Baie-des-Chaleurs		1 908
Bas-St-Laurent		2 696
Bas-St-Maurice		613
Basse-Gatineau		530
Chibougamau		530
Chics-Chocs		4 270
Côte-Nord		2 584
Coulonges		1 969
Décelles		1 298
Grand-Portage		10 509
Kénogami		670
Kipawa		793
La Vérendrye		621
Mégiscane		641
Opasatica		543
Outardes-Manicouagan		1 322
Portneuf		581
Rivière-Rouge		718
St-Félicien		2 788
Cold storage warehouses and ice plants - Various locations		1 072
Dry dock - Les Méchins		5 657
Slipway - Havre-Aubert		684
Fisheries installations:		
Cap-aux-Meules	69	9 282
Grande-Rivière	39	3 559
Paspébiac		3 949
Rivière-au-Renard	37	10 412
Sandy-Beach		1 798
Winter harbours:		
La Tabatière	18	2 387
Newport	1	3 192
Sept-Îles	1 975	2 382
Industrial parks:		
Blanc-Sablon		3 502
Parc Technologique du Québec métropolitain Québec - Sainte-Foy	5 416	5 812
Processing plants:		
Berthierville, seed extraction plant		5 611
Québec, mineral processing plant		2 514
St-Félicien, Usine Donohue		6 867
Service centres:		
Mercier, Contaminated water filtration plant and linkage of the Ste-Marie waterway network to that of Mercier		4 270
St-Elzéar, aerobic sewage treatment and swine manure processing plant		1 730
Other - Not identified	307	12 567
	9 288	158 357

Health and social services

	Expenditures 1990-1991	Cumulative amount at March 31, 1991
Other - Not identified		103
		103

LIST OF CAPITAL ASSETS
DETAILS BY DESTINATION

(in thousands of dollars)

IMMOVABLES	Expenditures 1990-1991	Cumulative amount at March 31, 1991
Justice		
Other - Not identified		353
		353
Tourist infrastructure, sports and recreation		
Parks, reserves and campgrounds:		
Aiguebelle	76	3 261
Ashuapmushuan		672
Bic	587	9 474
Chaudière, Chute		1 076
De La Jacques-Cartier	199	6 462
Des Grands Jardins	90	1 591
Dollard-des-Ormeaux		2 147
Forillon		11 093
Frontenac	249	9 441
Gaspésie	6	4 272
Grand-Métis	128	1 657
La Vérendrye	242	4 445
La Yamaska	18	2 357
Mastigouche	637	5 410
Mauricie		3 261
Miguasha	1 284	1 808
Mistassini		587
Mont-Orford	514	16 113
Mont-St-Bruno	180	19 856
Mont-St-Pierre		894
Mont-Tremblant	630	14 121
Mont-Valin	81	1 847
Oka, Paul-Sauvé	76	12 640
Papineau-Labelle	258	2 371
Percé, (Île Bonaventure et Rocher Percé)	72	8 119
Plaisance, Carillon	91	841
Pointe-au-Platon		803
Pointe-Taillon		993
Port-Cartier (Sept-Îles)	48	1 177
Réserve Duchénier		684
Réserve Rouge-Mattawin	77	1 338
Réserves de pêche:		
Portneuf	151	5 246
Port-Daniel	5	588
Rimouski	2	852
Saguenay (Rivière Éternité)	550	8 311
St-Maurice		994
Shawinigan (Des Chutes)		2 551
Marina - Sorel		1 996
Hatcheries - Various locations	320	10 587
Tourist facilities:		
Beauport, Parc des Chutes-Montmorency		605
Outdoor recreation centre - Ste-Foy		953
Tourist areas:		
Bas-St-Laurent, development of public land		1 116
Île-d'Anticosti		33 992
Île-Ste-Thérèse		3 015
Îles de Boucherville	90	15 169
Lac La Blanche		574
Laurentides		6 999

	Expenditures 1990-1991	Cumulative amount at March 31, 1991
Macpès-Ouimet		526
Montréal, development of public land		2 173
Québec, development of public land		598
Rivière St-François		6 088
Biology centre - Aquarium de Ste-Foy	86	5 583
Zoo - Charlesbourg	44	8 551
Other - Not identified	529	5 937
	7 320	273 815
Communications infrastructure		
Autoroutes:		
5 (Gatineau)	4 383	85 644
6	2	2 106
10	1 559	193 532
13 (Chomedey)	110	201 214
15	9 994	261 750
19 (Papineau)	1 564	52 679
20	41 973	994 125
25	1 348	94 377
30 (Acier)	20 813	199 014
31	81	11 995
35	50	27 600
40	105 090	797 450
50	2 175	323 616
55 (Transquébécoise)	2 023	326 176
65	104	174
70	5 521	34 707
73	14 580	233 253
410	357	16 120
440	178	295 723
520 (Côte-de-Liesse)	25	41 236
540	15	16 752
573 (Henri-IV, Québec City)	35	22 543
640	2 202	121 575
720 (Ville-Marie, Montréal)	308	321 376
740 (Du Vallon, Québec City)		24 129
Main highways:		
101	2 361	55 006
104	746	20 017
105	1 639	34 987
107	40	9 052
108	1 851	33 669
109	24	16 493
111	5 500	42 788
112	9 579	96 153
113	1 595	44 045
116	3 802	73 686
117	4 864	323 644
122	1 563	29 379
125	488	61 470
131	132	15 410
132	37 466	626 031
133	36	16 732
134	685	13 249
136	22	793
137	170	7 714
138	46 888	484 545
139	33	15 973

LIST OF CAPITAL ASSETS
DETAILS BY DESTINATION

(in thousands of dollars)

IMMOVABLES	Expenditures 1990-1991	Cumulative amount at March 31, 1991
141	293	12 601
143	2 964	20 794
147	215	7 552
148	618	64 577
153	1 194	16 811
155	387	49 987
157	288	15 957
158	347	28 369
159	56	7 284
161	1 891	25 059
162	4	2 668
167	1 636	44 401
169	2 938	84 173
170	1 559	53 535
171	19	4 558
172	1 168	42 403
173	1 359	17 413
175	3 161	84 220
185	903	20 348
195	579	13 496
197	528	16 447
198	1	11 211
199	1 150	30 277
Regional roads:		
201	237	7 244
202	342	19 568
203		926
204	7 721	43 826
205	194	3 752
206	1 539	5 923
207		2 859
208		4 067
209	14	9 492
210	17	7 181
212	60	15 207
213		272
214	1	14 537
215		1 325
216	501	42 758
217	392	4 082
218	74	12 269
219		4 759
220	501	2 728
221	71	10 789
222		5 910
223	43	10 852
224	138	8 831
225		1 865
226	373	22 343
227	48	4 207
228		755
229	1	2 918
230	79	4 901
231	14	5 571
232	587	30 484
233		1 076
234		7 162
235	324	7 809
236		3 146
237	168	628
239		7 301

	Expenditures 1990-1991	Cumulative amount at March 31, 1991
241	837	12 664
243	1 496	10 434
245		532
247	508	3 838
249	5	16 084
251	14	2 191
253		8 515
255	947	16 607
257	875	10 119
259	262	1 464
261		2 440
263	190	35 676
265	178	17 396
267	446	12 798
269	2	9 080
271	2 443	19 218
273	53	2 250
275	199	9 119
276	828	3 010
277	28	10 854
279	124	8 311
281	12	6 839
283	274	7 054
285		3 204
287	15	4 118
289	375	11 274
291	24	4 237
293	38	6 190
295	7	22 950
296	20	14 014
297		2 912
298	22	3 953
299	151	13 560
301	905	15 746
303	156	5 468
307	47	14 210
309	308	23 869
311	6	10 131
315	172	14 893
317	24	15 317
321	426	8 023
323	70	8 856
325	359	928
327	401	16 388
329	1 289	26 170
335	3 419	28 370
337	11	15 542
338	2	2 685
339		10 533
340		3 606
341	211	6 778
342	1	3 646
343	826	14 424
344	695	18 464
345	65	735
346	1	5 513
347	6	10 519
348	1 634	11 498
349	391	5 241
350		2 681
351	10	6 505

LIST OF CAPITAL ASSETS
DETAILS BY DESTINATION

(in thousands of dollars)

IMMOVABLES	Expenditures 1990-1991	Cumulative amount at March 31, 1991
352		5 422
354	57	4 323
358	3 432	16 546
359		2 648
360	1 178	13 719
361	294	3 909
362	2	14 565
363	151	3 138
364	4	8 411
365	31	2 959
366	246	28 784
367	444	14 991
368	604	6 025
369	145	10 983
370	26	2 044
371	342	13 042
372	264	17 650
373	151	4 164
381	829	16 512
382	16	16 554
385		112
386		5 136
388	559	1 268
389	95	71 324
390	7	5 812
391	22	14 415
393	103	14 193
395	16	22 596
397	708	16 633
399		4 469
Local roads	60 573	2 003 464
Airports:		
Akulivik	6 758	7 616
Aupaluk	4 685	4 782
Bonaventure	46	1 616
Chibougamau - Chapais	3	7 184
Inukjuak	11	7 512
Ivujivik		8 078
Kangiqsujuaq	318	9 147
Kangirsuk	11	9 868
Kangiqsualajjaq	11	9 444
Kuujjuarapik	92	1 346
Montmagny	3	680
Port-Menier (Île-d'Anticosti)	9	4 649
Povungnituk	2 687	2 785
Quaqtaq	10	8 250
Salluit	17	12 133
St-Augustin (Basse-Côte-Nord)	90	9 577
St-Bruno-de-Guiges (Témiscaming)	1 883	5 608
St-Honoré (Chicoutimi)	105	2 018
Tasiujaq		9 795
Umiujaq	82	2 136
Piers:		
Île-d'Anticosti (Port-Menier)		3 762
Matane - Godbout - Baie-Comeau	249	22 045
Sorel - Saint-Ignace-de-Loyola	632	1 322
Tadoussac - Baie-Ste-Catherine	130	12 894
Colonization roads		64 451
Forest roads	169	147 838
Mining roads		91 021

	Expenditures 1990-1991	Cumulative amount at March 31, 1991
Rest areas	1 648	18 237
Level crossings		112 268
Other - Not identified	3 247	2 673
	485 674	11 319 356
Other		
Improvement of lakes and rivers:		
Access to the St. Lawrence River, lakes and rivers		725
Gaspésie, protection walls, various locations		1 235
Rivière Ste-Anne (St-Raymond), construction of a breakwater, rock jetties, improvement		1 161
Rivière York		1 572
Salmon rivers	22	685
Dams:		
Allard-Larocque (Rivière St-François)		7 828
Beaudet (Rivière Bulstrode)		2 091
Various dams:		
Rivière Gatineau		5 272
Rivière St-Maurice		16 809
Reconstruction in various places		765
St-Charles and Duberger, estacade		793
Savane (Rivière Ste-Anne-du-Nord)		1 115
Other - not identified	84	20 441
	106	60 492
Total immovables	506 746	11 911 863
MOVABLES		
Machinery and equipement		
Identified:		
Airplanes:		
Challenger (Air ambulance)	608	1 906
CL-215		15 031
Boat - Mecatina 2	63	1 226
Camera model 6040		230
Laboratory and analysis equipment		416
Laboratories:		
Emergency mobile laboratory	267	267
Mobile laboratory	216	216
Computers:		
IBM 3090-200 (peripheral equipment only)	1 149	9 082
IBM 8150 (6 computers)		2 252
Mini-computer Unisys model 5090		406
Tandem mass spectrometer - Taga 6000	803	1 240
Other - Not identified	87 911	273 962
Total movables	91 017	306 234
GRAND TOTAL	**597 763**	**12 218 097**

Volume

3

PUBLIC ACCOUNTS

1990-1991

Published in accordance with
section 71 of the Financial
Administration Act (R.S.Q., c. A-6)

Volume 3

FINANCIAL STATEMENTS OF SPECIAL FUNDS AND THE REVOLVING FUND OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 1991

Gouvernement du Québec
Ministère des Finances

ISSN 0706-2869
ISBN 2-550-22100-1 (Complete edition)
ISBN 2-550-22098-6 (Volume 3)

Legal deposit - 4th quarter 1991
Bibliothèque nationale du Québec

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FINANCIAL STATEMENTS OF SPECIAL FUNDS

FISCAL YEAR ENDED MARCH 31, 1991

FUNDS ADMINISTERED BY THE RÉGIE DES MARCHÉS AGRICOLES ET ALIMENTAIRES DU QUÉBEC
(R.S.Q., c. M-35)
GUARANTEE INSURANCE FUND
REVENUE AND EXPENDITURE AND FUND BALANCE
for the fiscal year ended March 31, 1991

	1991	1990
REVENUE		
Premiums	$116 971	$122 109
Investment earnings (Note 3)	201 329	205 067
Recovery of guarantee claims		11 727
	318 300	338 903
EXPENDITURE		
Guarantee claims		11 057
EXCESS OF REVENUE OVER EXPENDITURE	318 300	327 846
FUND BALANCE AT THE BEGINNING	2 081 031	1 753 185
FUND BALANCE AT THE END	$2 399 331	$2 081 031

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
GUARANTEE INSURANCE FUND		
Cash	$36 424	$13 041
Deposits with the general fund of the Caisse de dépôt et placement du Québec:		
Demand deposits and accrued interest	152 630	179 332
Participation deposits (Note 4)	2 271 676	1 954 307
	$2 460 730	$2 146 680
TRUST FUND (Note 5)	$183 665	$183 665
LIABILITIES		
GUARANTEE INSURANCE FUND		
Premiums collected in advance	$61 399	$65 649
Fund balance	2 399 331	2 081 031
	$2 460 730	$2 146 680
TRUST FUND (Note 5)	$183 665	$183 665

GUARANTEE POLICIES (Note 6)

On behalf of the Régie,

Gilles Prégent
Gilles Le Blanc

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

---

1. Constitution and purpose

The Régie des marchés agricoles et alimentaires du Québec, constituted under the Act respecting the marketing of agricultural, food and fish products and amending various legislation (S.Q., 1990, c. 13), has replaced on September 12, 1990 the Régie des marchés agricoles du Québec and carried on its operations.

The Régie's functions are to foster the efficient and orderly marketing of agricultural and food products, the development of harmonious relations between the various intervenors, the settlement of disputes arising in connection with the production and marketing of such products, taking into account the interests of consumers and the protection of the public interest. The Régie has the same functions in respect of the marketing of fish products. It also manages the following funds: the Guarantee insurance fund and the Trust fund.

Guarantee insurance fund

The Guarantee insurance fund results from the Régie's application of Division V of the Dairy Products and Dairy Products Substitutes Act (R.S.Q., c. P-30 and amendments).

The Régie provides milk dealers with guarantee policies to cover the payment of sums that a milk dealer might owe to its producers or to the agency responsible for applying a joint plan. Premiums collected and any net revenue of the Fund must be used solely to pay claims arising from policies issued by the Régie. No one may act as milk dealer without holding a policy issued by the Régie. On the Goverment's authorization, the Minister of Finance may advance the sums required by the Régie to meet commitments under policies it issues.

Trust fund

The Trust fund results from the Régie's application of section 4 of the Regulation regarding the guarantee policy for payment of milk and cream decreed under the Dairy Products and Dairy Products Substitutes Act.

Whenever the Régie is doubtful of a dealer's solvency, it may require from him any other conditions it deems necessary to insure payment to producers of milk and cream delivered to this dealer.

2. Accounting policies

The financial statements of the funds administered by the Régie were prepared by Management in accordance with the accounting policies disclosed below. These statements include amounts based on best judgment and estimates.

Guarantee insurance fund

Transactions of the Guarantee insurance fund are recorded on the accrual basis. However, considering the funding method prescribed by the Dairy Products and Dairy Products Substitutes Act and interventions by the Government, no allowance has been established for eventual claims from producers or the agency responsible for applying a joint plan.

Deposits with the general fund of the Caisse de dépôt et placement du Québec

Participation deposits are recorded at cost.

Administrative expenses of funds administered by the Régie

Administrative expenses of these funds are assumed by the Consolidated Revenue Fund.

3. Investment earnings

	1991	1990
General Fund of the Caisse de dépôt et placement du Québec:		
Participation deposits	$188 339	$172 593
Demand deposit	12 990	32 474
	$201 329	$205 067

---

4. Participation deposits

Participation deposits with the general fund of the Caisse de dépôt et placement du Québec are expressed in units and each unit gives the holder a proportionate share in the equity and the net revenue of the general fund. Units can be refunded on advance notice in accordance with the regulations of the Caisse de dépôt, at the realizable value of the equity of the general fund at the end of each month.

	1990	1989
Number of units	2 758	2 360
Realizable value per unit	$833,72	$803,61
Cost of units	$2 271 676	$1 954 307
Realizable value of units	$2 299 398	$1 896 527

5. Trust fund

The Ministère des Finances holds in a trust account, on behalf of the Régie, bonds of the Government of Canada and paragovernmental agencies recorded at par value on the balance sheet ($163 665 delivered by a milk dealer and $20 000 delivered by a regional grain centre, to guarantee their solvency).

6. Guarantee policies

The guarantee policies issued by the Régie insure an amount representing the three largest monthly shipments of milk and cream from producers during the previous year. Policies in force totalled $381 million at March 31, 1991 ($384 million at March 31, 1990).

AUDITOR'S REPORT

I have audited the balance sheet of the Funds administered by the Régie des marchés agricoles et alimentaires du Québec as at March 31, 1991 and the statement of revenue and expenditure and fund balance of the Guarantee insurance fund for the year then ended. These financial statements are the responsibility of the Funds' Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Funds administered by the Régie as at March 31, 1991, and the results of the operations of the Guarantee insurance fund for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, August 16, 1991

FONDS D'AIDE AUX VICTIMES D'ACTES CRIMINELS
(R.S.Q., c. A-13.2)

OPERATIONS AND SURPLUS
for the fiscal year ended March 31, 1991

	1991	1990
REVENUE		
Compensatory extra fines	$1 059 463	$180 924
Penal contributions	107 710	45 294
Contribution from the Government of Canada (Note 4)		673 530
	1 167 173	899 748
EXPENDITURE		
Grants:		
to reception centres	430 000	277 000
to a community organization	144 000	118 318
Contribution for a conference	10 000	10 000
	584 000	405 318
Salaries and wages	214 272	209 087
Training expenses	1 090	598
Professional services	19 409	14 920
Travelling and conference expenses	17 785	10 545
Advertising	24 927	4 258
Telephone	7 189	7 790
Materials and supplies	6 536	4 632
Subscriptions	994	1 134
Doubtful accounts	189 756	
Furniture and equipment	8 928	19 949
Arrangement of premises	220	29 626
Interest and bank charges	3 280	19 796
	1 078 386	727 653
NET PROFIT	88 787	172 095
SURPLUS AT THE BEGINNING	1 378 767	1 206 272
SURPLUS AT THE END	$1 467 554	$1 378 767

FONDS D'AIDE AUX VICTIMES D'ACTES CRIMINELS

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
CURRENT ASSETS		
Cash	$385 737	$60 008
Compensatory extra fines receivable (Note 3)	442 765	142 861
Contribution to be received from the Government of Canada	668 870	1 332 790
Prepaid expenses	250	920
	$1 497 622	$1 536 579
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$30 068	$57 812
Advance from the Gouvernement du Québec		100 000
	30 068	157 812
SURPLUS	1 467 554	1 378 767
	$1 497 622	$1 536 579

Christine Viens

Director of the Fonds d'aide aux victimes d'actes criminels

Jacques Chamberland

Deputy-minister of Justice

NOTES TO FINANCIAL STATEMENTS
at March 31, 1991

---

1. Constitution and purpose

The Fonds d'aide aux victimes d'actes criminels (Assistance fund for victims of crime), established by the Act respecting assistance for victims of crime (R.S.Q., c. A-13.2), exists to finance assistance services to victims of crime.

The Fund is managed by the Minister of Finance and its management, financing and operations are provided for in its incorporating Act. Fund expenses include the expenses of the Bureau d'aide aux victimes d'actes criminels of the Ministère de la Justice.

2. Accounting policies

The financial statements of the Fonds have been prepared by Management in accordance with the accounting policies disclosed below. Those statements include amounts based on best judgment and estimates.

Operations

Penal contributions are entered on the cash basis, while the other operations of the Fonds are entered on the accrual basis.

Expenses assumed by the Gouvernement du Québec

Certain operating expenses are assumed by the Gouvernement du Québec and are not included in the statement of operations and surplus.

Furniture and equipment

Purchases of furniture and equipment are charged to operations.

Pension plans

The employer's contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not shown in the statement of operations and surplus.

3. Compensatory extra fines receivable

	1991	1990
Extra fines receivable	$632 521	$142 861
Allowance for doubtful accounts	189 756	
	$442 765	$142 861

4. Contribution from the Government of Canada

The Government of Canada has renewed, for fiscal year 1990-1991, the agreement with the Gouvernement du Québec. This agreement includes payment of a federal contribution of $676 200, either to victims as compensation or to the Fonds d'aide aux victimes d'actes criminels. It behooves the Minister of Justice of Québec to remit this amount to the Fonds. At the date these financial statements were prepared, no such decision has been taken by the Minister of Justice of Québec.

5. Transactions of the fiscal year with the departments and agencies of the Gouvernement du Québec

	1991	1990
Expenditures:		
Salaries and wages	$6 454	$6 450
Telephone	7 189	7 790

AUDITOR'S REPORT

I have audited the balance sheet of the Fonds d'aide aux victimes d'actes criminels of the Gouvernement du Québec as at March 31, 1991 and the statement of operations and surplus for the year then ended. These financial statements are the responsibility of the Fonds' Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fonds as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c.V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

On behalf of the Auditor General of Québec

Guy Breton, F.C.A.
Assistant Auditor General of Québec

Québec, June 11, 1991

SINKING FUND RELATING TO GENERAL AND VOCATIONAL COLLEGES BORROWINGS
(R.S.Q., c. C-29)

REVENUE AND EXPENDITURE AND ACCUMULATED REVENUE
for the fiscal year ended March 31, 1991

	1991	1990
REVENUE		
Interest on bank deposits and investments	$12 210 280	$10 102 446
Premiums and discounts on the purchase and sale of investments	805 884	36 983
	13 016 164	10 139 429
EXPENDITURE		
Safekeeping charges	11 332	13 925
NET REVENUE	13 004 832	10 125 504
ACCUMULATED REVENUE AT THE BEGINNING	3 676 931	8 083 004
REPAYMENT OF BORROWINGS (principal and interest)	(14 755 690)	(14 531 577)
ACCUMULATED REVENUE AT THE END	$1 926 073	$3 676 931

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
Cash	$187 979	$887 474
Accrued interest	1 658 914	2 029 180
Investments (Note 3)	104 858 180	86 957 277
	$106 705 073	$89 873 931
FUND BALANCE		
CAPITAL		
Opening balance	$86 197 000	$91 000 000
Contributions from the Gouvernement du Québec	30 262 000	1 615 000
Repayment of principal on bonds	(11 680 000)	(6 418 000)
Closing balance	104 779 000	86 197 000
Accumulated revenue	1 926 073	3 676 931
	$106 705 073	$89 873 931

Pierre Thivierge

Director of the Fund

Claude Séguin

Deputy-minister of Finance

SINKING FUND RELATING TO GENERAL AND VOCATIONAL COLLEGES BORROWINGS

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

---

1. Constitution and purpose

The Sinking fund relating to borrowings by general and vocational colleges in Québec was constituted under section 28.1 of the General and Vocational Colleges Act (R.S.Q., c. C-29 and amendments).

The Fund is to be used to repay, from sums deposited by the Minister of Higher Education and Science, the principal on bonds issued by a general and vocational college determined by the Minister, and, from revenue generated by the Fund, repay the borrowings (principal and interest) of any general and vocational college in Québec.

Under the Act, the Minister of Finance is responsible for managing the Fund.

2. Accounting policies

Investments in bonds are recorded at par value. The spread between par value and their cost or proceeds of their disposal is entered as a revenue at the time of acquisition or disposal. Short-term investments are recorded at cost.

Interest earned on investments is recorded on the accrual basis.

Administrative expenses of the Fund are borne by the Consolidated Revenue Fund.

3. Investments

	1991	1990
Bonds issued by educational establishments and others - at par	$78 172 000	$62 507 000
Short-term investments - at cost	26 686 180	24 450 277
	$104 858 180	$86 957 277

The market value of bonds at March 31, 1991 was $77 897 111 (1990: $56 658 307).

AUDITOR'S REPORT

I have audited the balance sheet of the Sinking fund of the Gouvernement du Québec relating to borrowings by general and vocational colleges in Québec as at March 31, 1991 and the statement of revenue and expenditure and accumulated revenue for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March, 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

For the Auditor General of Québec

Jean-Pierre Fortin, C.A.
Assistant Auditor General

Québec, September 9, 1991

SINKING FUND RELATING TO SCHOOL BOARD BORROWINGS
(R.S.Q., c. I-13.3)

REVENUE AND EXPENDITURE AND ACCUMULATED REVENUE
for the fiscal year ended March 31, 1991

	1991	1990
REVENUE		
Interest on bank deposits and investments	$26 973 623	$24 060 696
Premiums and discounts on the purchase and sale of investments	2 635 190	(194 710)
Gains (Losses) on bond futures	1 437 120	(1 774 070)
	31 045 933	22 091 916
EXPENDITURE		
Safekeeping charges	31 889	28 094
Commissions on bond futures	9 990	17 532
	41 879	45 626
NET REVENUE	31 004 054	22 046 290
ACCUMULATED REVENUE AT THE BEGINNING	546 289	25 728 848
REPAYMENT OF BORROWINGS (principal and interest)	(26 587 000)	(47 228 849)
ACCUMULATED REVENUE AT THE END	$4 963 343	$546 289

SINKING FUND RELATING TO SCHOOL BOARD BORROWINGS

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
Cash	$662 445	$861 280
Deposit on bond futures		399 200
Accrued interest	4 571 828	4 780 407
Investments (Note 3)	244 059 200	188 437 842
	$249 293 473	$194 478 729
LIABILITIES		
Accounts payable	$29 130	$103 740
Deposit on bond futures	11 300	
	40 430	103 740
FUND BALANCE		
CAPITAL:		
Opening balance	193 828 700	217 138 700
Contributions from the Gouvernement du Québec	72 112 000	2 348 000
Repayment of principal on borrowings	(21 651 000)	(25 658 000)
Closing balance	244 289 700	193 828 700
Accumulated revenue	4 963 343	546 289
	249 253 043	194 374 989
	$249 293 473	$194 478 729

COMMITMENT (Note 4)

Pierre Thivierge

Director of the Fund

Claude Séguin

Deputy-minister of Finance

SINKING FUND RELATING TO SCHOOL BOARD BORROWINGS

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Sinking fund relating to school board borrowings was constituted under section 476 of the Education Act (R.S.Q., c. I-13.3 and amendments).

The Fund is used to repay, from sums deposited by the Minister of Education, the principal on bonds issued by a school board determined by the Minister, and, from revenue generated by the Fund, repay the borrowings (principal and interest) of any school board.

Under the Act, the Minister of Finance is responsible for managing the Fund.

2. Accounting policies

Investments in bonds are recorded at par value. The spread between par value and their cost or proceeds of their disposal is entered as a revenue at the time of acquisition or disposal. Short-term investments are recorded at cost.

Interest earned on investments is recorded on the accrual basis.

The balance of amounts paid or collected by the Fund due to the spread between the initial value of a bond future and its value on March 31 is recorded, where such is the case, as a deposit in assets or liabilities.

When a future is settled and bonds are delivered, the balance of changes in the value of that future is charged to operations as a premium or a discount on the purchase and sale of investments. When a future is terminated without bonds being delivered, this balance is entered as a gain or loss on bond futures.

Administrative expenses of the Fund are borne by the Consolidated Revenue Fund.

3. Investments

	1991	1990
Bonds issued by educational institutions and other - at par	$168 990 000	$186 489 000
Bonds issued by municipalities - at par	75 069 200	1 948 842
	$244 059 200	$188 437 842

The market value of bonds at March 31, 1991 was $167 810 987 (1990: $170 637 924).

4. Commitment

The Fund was committed under futures, at March 31, 1991, to buy in June 1991 Government of Canada bonds for an amount of $5 500 000.

Québec treasury bills maturing May 9, 1991 totalling $1 000 000 were given as security for the settlement of these futures.

SINKING FUND RELATING TO SCHOOL BOARD BORROWINGS

AUDITOR'S REPORT

I have audited the balance sheet of the Sinking fund of the Gouvernement du Québec relating to borrowings contracted by Québec school boards as at March 31, 1991 and the statement of revenue and expenditure and accumulated revenue for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

For the Auditor General of Québec

Jean-Pierre Fortin, C.A.
Assistant Auditor General

Québec, September 11, 1991

SINKING FUND RELATING TO LOANS CONTRACTED BY QUÉBEC UNIVERSITY ESTABLISMENTS
(R.S.Q., c. I-17)

REVENUE AND EXPENDITURE AND ACCUMULATED REVENUE
for the year ended March 31, 1991

	1991	1990
REVENUE		
Interest on bank deposits and investments	$3 455 293	$1 361 122
Premiums and discounts on the purchase and sale of investments	312 813	295 469
	3 768 106	1 656 591
EXPENDITURE		
Safekeeping charges	5 376	2 593
NET REVENUE	3 762 730	1 653 998
ACCUMULATED REVENUE AT THE BEGINNING	4 477 986	2 823 988
REPAYMENT OF LOANS (principal and interest)	(1 002 000)	
ACCUMULATED REVENUE AT THE END	$7 238 716	$4 477 986

LALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
Cash	$70 295	$94 816
Accrued interest	611 336	569 144
Investments (Note 3)	34 757 085	19 648 026
	$35 438 716	$20 311 986
FUND BALANCE		
Capital:		
Opening balance	$15 834 000	$6 268 000
Contribution from the Gouvernement du Québec	12 366 000	9 566 000
Closing balance	28 200 000	15 834 000
Accumulated revenue	7 238 716	4 477 986
	$35 438 716	$20 311 986

Pierre Thivierge

Director of the Fund

Claude Séguin

Deputy-minister of Finance

SINKING FUND RELATING TO LOANS CONTRACTED BY QUÉBEC UNIVERSITY ESTABLISHMENTS

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

1. Constitution and purpose

The Sinking fund relating to loans contracted by Québec university establishments was created under section 6.1 of the University Investments Act (R.S.Q., c. I-17 and amendments).

The Fund is used to repay, from sums deposited by the Minister of Higher Education and Science, the principal on bonds issued by a university establishment and, from revenue generated by the Fund, the loans (principal and interest) of any university establishment.

Under the aforesaid Act, the Minister of Finance is responsible for managing the Fund.

2. Accounting policies

Investments in bonds are recorded at par value. The spread between par value and either cost or proceeds of disposal is entered as revenue at the time of acquisition or disposal. Short-term investments are recorded at cost.

Interest earned on investments is recorded on the accrual basis.

Administrative expenses of the Fund are borne by the Consolidated Revenue Fund.

3. Investments

	1991	1990
Bonds issued by educational institutions and other - at par	$19 584 000	$17 989 000
Short-term investments - at cost	15 173 085	1 659 026
	$34 757 085	$19 648 026

The market value of bonds at March 31, 1991 was $19 587 876 (1990: $16 342 403).

AUDITOR'S REPORT

I have audited the balance sheet of the Sinking fund of the Gouvernement du Québec relating to loans contracted by Québec university establishments as at March 31, 1991 and the statement of revenue and expenditure and accumulated revenue for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether these financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

For the Auditor General of Québec

Jean-Pierre Fortin, C.A.
Assistant Auditor General

Québec, September 5, 1991

SINKING FUND RELATING TO QUÉBEC HEALTH AND SOCIAL SERVICES AGENCIES BORROWINGS
(R.S.Q., c. S-5)
REVENUE AND EXPENDITURE AND ACCUMULATED REVENUE
for the fiscal year ended March 31, 1991

	1991	1990
REVENUE		
Interest on bank deposits and investments	$16 522 519	$10 232 876
Premiums and discounts on the purchase and sale of investments	1 245 369	865 068
Gains (Losses) on bond futures	2 343 820	(1 455 740)
	20 111 708	9 642 204
EXPENDITURE		
Safekeeping charges	15 151	13 225
Commissions on bond futures	14 646	14 550
	29 797	27 775
NET REVENUE	20 081 911	9 614 429
ACCUMULATED REVENUE AT THE BEGINNING	1 085 280	1 264 133
REPAYMENT OF BORROWINGS (principal and interest)	(18 568 380)	(9 793 282)
ACCUMULATED REVENUE AT THE END	$2 598 811	$1 085 280

SINKING FUND RELATING TO QUÉBEC HEALTH AND SOCIAL SERVICES AGENCIES BORROWINGS

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
Cash	$555 850	
Deposit on bond futures		$172 540
Accrued interest	3 094 028	1 855 240
Investments (Note 3)	148 507 193	114 418 487
	$152 157 071	$116 446 267
LIABILITIES		
Outstanding cheques less cash		$4 621
Accounts payable	$960	366
Deposit on bond futures	120 300	
	121 260	4 987
FUND BALANCE		
Capital:		
Opening balance	115 356 000	78 393 000
Contributions from the Gouvernement du Québec	53 201 000	50 058 000
Repayment of principal on bonds	(19 120 000)	(13 095 000)
Closing balance	149 437 000	115 356 000
Accumulated revenue	2 598 811	1 085 280
	152 035 811	116 441 280
	$152 157 071	$116 446 267

COMMITMENT (Note 4)

Pierre Thivierge

Director of the Fund

Claude Séguin

Deputy-minister of Finance

SINKING FUND RELATING TO QUÉBEC HEALTH AND SOCIAL SERVICES AGENCIES BORROWINGS

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Sinking fund relating to Québec health and social services agencies borrowings was constituted under Section 178.0.2 of the Act respecting health services and social services (R.S.Q., c. S-5 and amendments).

The Fund is used to repay, from sums deposited by the Minister of Health and Social Services, the principal on bonds issued by a regional council, a public establishment or the Corporation d'hébergement du Québec, and, from revenue generated by the Fund, repay the borrowings (principal and interest) of any regional council, public establishment or the Corporation d'hébergement du Québec.

Under the Act, the Minister of Finance is responsible for managing the Fund.

2. Accounting policies

Investments in bonds are recorded at par value. The spread between par value and their cost or proceeds of their disposal is entered as a revenue at the time of acquisition or disposal. Short-term investments are recorded at cost.

Interest earned on investments is recorded on the accrual basis.

The balance of amounts paid or collected by the Fund due to the spread between the initial value of a bond future and its value on March 31 is recorded, where such is the case, as a deposit in assets or liabilities.

When a future is settled and bonds are delivered, the balance of changes in the value of that future is charged to operations as a premium or a discount on the purchase and sale of investments. When a future is terminated without bonds being delivered, this balance is entered as a gain or loss on bond futures.

Administrative expenses of the Fund are borne by the Consolidated Revenue Fund.

3. Investments

	1991	1990
Bonds of Québec health and social services agencies and other - at par	$128 967 000	$90 105 000
Short-term investments - at cost	19 540 193	24 313 487
	$148 507 193	$114 418 487

The market value of the bonds at March 31, 1991 is $130 170 520 (1990: $83 147 334).

4. Commitment

The Fund was committed under futures, at March 31, 1991, to buy in June 1991 Government of Canada bonds for an amount of $16 000 000.

Québec treasury bills maturing May 9, 1991 totalling $1 000 000 were given as security for the settlement of these futures.

SINKING FUND RELATING TO QUÉBEC HEALTH AND SOCIAL SERVICES AGENCIES BORROWINGS

AUDITOR'S REPORT

I have audited the balance sheet of the Sinking fund of the Gouvernement du Québec relating to borrowings by Québec health and social services agencies as at March 31, 1991 and the statement of revenue and expenditure and accumulated revenue for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

For the Auditor General of Québec

Jean-Pierre Fortin, C.A.
Assistant Auditor General

Québec, September 11, 1991

DISTANCE EDUCATION FUND
(R.S.Q., c. N-15)

OPERATIONS AND SURPLUS
for the fiscal year ended March 31, 1991

	1991	1990
REVENUE		
Course registrations	$2 810 235	$1 045 426
Sale of educational matter	1 744 048	1 595 516
Other	976 466	386 296
	5 530 749	3 027 238
COST OF GOODS SOLD		
Opening inventory	1 287 227	1 399 428
Purchases of educational matter	919 968	1 166 371
Closing inventory (Note 3)	(1 026 720)	(1 287 227)
	1 180 475	1 278 572
GROSS PROFIT	4 350 274	1 748 666
OPERATING AND ADMINISTRATIVE EXPENSES		
Salaries and wages	3 517 177	2 752 384
Transport and communication services	1 038 674	907 357
Professional and administrative services	2 427 041	1 942 892
Rent	427 312	443 004
Equipment rental	18 038	23 328
Maintenance and repairs	31 072	32 711
Supplies	120 591	129 127
Acquisition of equipment	29 125	56 577
Interest	38 051	17 139
Depreciation on fixed assets	175 604	162 335
Amortization of deferred charges	120 500	
Bad debts	6 797	18 972
	7 949 982	6 485 826
LOSS BEFORE SUBSIDY	3 599 708	4 737 160
SUBSIDY FROM THE GOUVERNEMENT DU QUÉBEC	4 545 300	4 324 107
NET PROFIT (NET LOSS)	945 592	(413 053)
DEFICIT AT THE BEGINNING	(413 053)	
SURPLUS (DEFICIT) AT THE END	$532 539	($413 053)

DISTANCE EDUCATION FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
CURRENT ASSETS		
Cash	$568 069	$399 232
Accounts receivable	1 295 106	641 026
Prepaid expenses	33 475	20 000
Inventory (Note 3)	1 076 395	1 320 154
	2 973 045	2 380 412
FIXED ASSETS (Note 4)	532 027	686 048
DEFERRED CHARGES - at amortized cost	241 010	361 510
	$3 746 082	$3 427 970
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$983 177	$1 299 470
Commitments under a capital lease (Note 5)	19 790	16 964
Deferred revenue	5 777	
	1 008 744	1 316 434
COMMITMENTS UNDER A CAPITAL LEASE (Note 5)	13 032	32 822
OWED TO THE CONSOLIDATED REVENUE FUND (Note 6)	2 191 767	2 491 767
	3 213 543	3 841 023
SURPLUS (DEFICIT)	532 539	(413 053)
	$3 746 082	$3 427 970

Ovila Gaudreault

Director of the Distance education fund

Michel Paquet

Deputy-minister of Education

DISTANCE EDUCATION FUND

CHANGES IN FINANCIAL POSITION
for the fiscal year ended March 31, 1991

	1991	1990
OPERATING ACTIVITIES		
Net profit (Net loss)	$945 592	($413 053)
Items not affecting liquid assets:		
Depreciation on fixed assets	175 604	162 335
Amortization of deferred charges	120 500	
	1 241 696	(250 718)
Changes in assets and liabilities related to operations	(734 312)	395 162
Funds generated by operating activities	507 384	144 444
FINANCING ACTIVITIES		
Owed to the Consolidated Revenue Fund		300 000
Repayment to the Consolidated Revenue Fund	(300 000)	
Commitment under a capital lease		54 885
Repayment of the commitment under a capital lease	(16 964)	(5 099)
Funds (absorbed) generated by financing activities	(316 964)	349 786
INVESTMENT ACTIVITIES		
Acquisition of fixed assets	(21 583)	(94 998)
Funds absorbed by investment activities	(21 583)	(94 998)
INCREASE IN LIQUID ASSETS	168 837	399 232
LIQUID ASSETS AT THE BEGINNING	399 232	
LIQUID ASSETS AT THE END	$568 069	$399 232

DISTANCE EDUCATION FUND

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Distance education fund is a special fund created under the Act amending the Act respecting the Ministère de l'Éducation (R.S.Q., c. M-15). Its purpose is to finance the goods and services related to distance education. The Minister of Education may supply to any person or agency, in fields under his jurisdiction and for a valuable consideration, services related to distance education and, on another minister's request, within the latter's jurisdiction and for a valuable consideration, supply the same services to any person or agency.

This Fund is managed by the Ministère de l'Education. Rules governing the administrative, financial and operating sectors are provided in its constitutive Act. The Fund's accumulated revenue is remitted to the Consolidated Revenue Fund at dates and in the proportion determined by the Government.

2. Accounting policies

The Fund's financial statements were prepared by Management on the accrual basis in accordance with the accounting policies disclosed below. These statements include amounts based on best judgment and estimates.

Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Cost of the educational matter inventory does not include direct printing costs or expenses for course conception, development and drafting.

Fixed assets

Fixed assets transferred to the Fund when it was created are recorded at the value stated by the Gouvernement du Québec. Acquisition of fixed assets whose unit cost is less than $1 000 is charged to operations while those having a unit cost of more than $1 000 are entered at cost. They are depreciated by the straight-line method at the following rates:

	Rate
Office automation and data processing equipment	20%
Office furniture and equipment	20%
Software	33 1/3%

Deferred charges

Deferred charges represents the cost of developing the course "French without mistakes" and are amortized by the straight-line method at the rate of 33 1/3%.

Capital lease

When, under the terms of a lease, nearly all advantages and risks inherent in the ownership of the rented property are to the advantage or represent a liability of the Fund, the cost of the rented property as well as the present value of the resulting commitment are recorded as an asset purchase and as a debt. Assets under capital leases are depreciated by the same method as other fixed assets.

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not included in the statement of operations and surplus.

3. Inventory

	1991	1990
Educational matter	$1 026 720	$1 287 227
Supplies	49 675	32 927
	$1 076 395	$1 320 154

NOTES TO FINANCIAL STATEMENTS (cont'd)
March 31, 1991

4. Fixed assets

	1991			1990
	Cost or stated value	Accumulated depreciation	Net	Net
Office automation and data processing equipment	$410 304	$155 086	$255 218	$321 514
Office furniture and equipment	362 947	144 168	218 779	289 209
Software	35 545	20 334	15 211	20 272
	808 796	319 588	489 208	630 995
Data processing equipment held under a capital lease	61 170	18 351	42 819	55 053
	$869 966	$337 939	$532 027	$686 048

5. Commitments under a capital lease

Minimum payments required on the commitments under a capital lease are as follows:

1992	$23 510
1993	13 714
Total minimum payments required	37 224
Amount representing interest at 15,50%	(4 402)
	32 822
Instalments due within one year	19 790
	$13 032

6. Owed to the Consolidated Revenue Fund

	1991	1990
Balance due from the transfer of the net assets of the Direction des cours par correspondance et formation à distance of the Ministère de l'Éducation, free of interest and whose repayment terms have not yet been determined by the Government	$2 191 767	$2 191 767
Advance extended as working capital		300 000
	$2 191 767	$2 491 767

NOTES TO FINANCIAL STATEMENTS (cont'd)
March 31, 1991

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7. Transactions during the year with departments and agencies of the Gouvernement du Québec

	1991	1990
Revenue		
Course registrations	$370 000	
Other revenue	300 000	$300 000
Expenditure		
Transport and communication services	233 078	206 693
Professional and administrative services	100 000	
Rent	427 312	443 004

8. Comparatives figures

Certain figures from 1990 have been reclassified for consistency with the presentation adopted in 1991.

AUDITOR'S REPORT

I have audited the balance sheet of the Distance education fund as at March 31, 1991, the statement of operations and surplus and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

Except for the element in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

My examination of the educational matter inventory, valued at $1 287 227 at March 31, 1990, indicated serious deficiencies in the counting of physical inventories at that date and I was not able to satisfy myself concerning inventory quantities and evaluation. Since the opening inventory is one of the elements used to obtain the results of operations, I was unable to determine whether certain adjustments, bearing on the cost of goods sold and on the net profit for the fiscal year ended March 31, 1991 appearing in the statement of operations and surplus, might be necessary.

In my opinion, except for the effect of possible adjustments mentioned in the preceding paragraph, that I might have considered necessary had I been able to satisfy myself with respect to the educational matter inventory as at March 31, 1990, the statement of operations and surplus and the statement of changes in financial position present fairly, in all material respects, the results of operations and the changes in the Fund's financial position for the year ended March 31, 1991 in accordance with the accounting policies disclosed in Note 2. Furthermore, in my opinion, the balance sheet presents fairly, in all material respects, the financial position of the Fund as at March 31, 1991 in accordance with those accounting policies. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor General of Québec

Québec, July 2, 1991

QUÉBEC CADASTRE REFORM FUND
(R.S.Q., c. R-3.1)

OPERATIONS AND DEFICIT
for the fiscal year ended March 31, 1991

	1991	1990
REVENUE		
Duties, permits and miscellaneous sales (Note 3)	$5 750 176	$4 830 770
Interest on bank deposits	63 407	156 108
	5 813 583	4 986 878
EXPENDITURE		
Salaries and wages	3 374 125	3 655 378
Professional fees	2 783 782	5 784 193
Travelling expenses, courier services and advertising	82 958	139 761
Maintenance and repairs	118 001	129 605
Equipment and rolling stock rental	17 403	26 873
Materials and supplies	183 725	296 208
Interest and bank charges	195 951	128 655
Depreciation on equipment	176 746	161 740
	6 932 691	10 322 413
EXCESS OF EXPENDITURE OVER REVENUE	1 119 108	5 335 535
Subsidy from the Gouvernement du Québec	2 640 300	2 702 400
EXCESS OF SUBSIDY AND REVENUE OVER EXPENDITURE	1 521 192	(2 633 135)
(DEFICIT) SURPLUS AT THE BEGINNING	(2 300 557)	332 578
DEFICIT AT THE END	($779 365)	($2 300 557)

QUÉBEC CADASTRE REFORM FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
Cash	$44 571	$302 050
Accounts receivable		
Departments and agencies of the Gouvernement du Québec	271 004	
Other	1 236	6 627
	316 811	308 677
Equipment	883 730	808 700
Less: accumulated depreciation	775 566	598 820
	108 164	209 880
	$424 975	$518 557
LIABILITIES		
Accounts payable		
Departments and agencies of the Gouvernement du Québec		$244 426
Other	$104 340	874 688
Advances from the Consolidated Revenue Fund (Note 4)	1 100 000	1 700 000
	1 204 340	2 819 114
DEFICIT	(779 365)	(2 300 557)
	$424 975	$518 557

Jocelyne Lefort

Director of the Québec cadastre reform fund

Guy Morneau

Associate Deputy-minister - Land

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

Created under the Act to promote the reform of the cadastre in Québec (R.S.Q., c. R-3.1), the Québec cadastre reform fund is responsible for reforming the cadastres in Québec and, in particular, for carrying out the cadastral reform of the territory and for ensuring the regular updating of cadastral plans.

This Fund is administered by the Ministère des Finances, but its accounts are kept in the Ministère de l'Énergie et des Ressources. Administrative, financing and operating policies are provided in its constituting Act.

2. Accounting policies

The Fund's financial statements were prepared by Management on the accrual basis in accordance with the accounting policies disclosed hereunder. These statements include amounts based on best judgment and estimates.

Equipment

Equipment costing $1 000 and over per unit is recorded at cost and is depreciated by the straight-line method over a period of five years.

Professional fees

Professional fees include invoices paid within 60 days after March 31 for services rendered before that date.

Expenses borne by the Gouvernement du Québec

Telephone and space rental expenses, paid for from appropriations of various Government departments, are not shown in the statement of operations and deficit.

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (RREGOP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not included in the statement of operations and deficit.

3. Duties, permits and miscellaneous sales

	1991	1990
Duties and permits collected by Ministère de la Justice registrars	$4 042 500	$3 871 479
Sale of cadastral recordings and services rendered	1 707 676	959 291
	$5 750 176	$4 830 770

4. Advances from the Consolidated Revenue Fund

Advances bear interest at the average rate on Province de Québec bonds and mature in 1995.

5. Transactions of the fiscal year with departments and agencies of the Gouvernement du québec

	1991	1990
Revenue		
Subsidy from the Gouvernement du Québec	**$2 640 300**	**$2 702 400**
Other - goods and services	**5 810 635**	**4 986 295**
Expenditure		
Salaries and wages	**3 358 754**	**3 639 316**
Interest on advances from the Consolidated Revenue Fund	**190 426**	**125 140**
Other	**121 520**	**212 904**

QUÉBEC CADASTRE REFORM FUND

AUDITOR'S REPORT

I have audited the balance sheet of the Québec cadastre reform fund of the Gouvernement du Québec as at March 31, 1991, and the statement of operations and deficit for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., chapter V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, August 16, 1991

OFFICE MACHINES MAINTENANCE AND REPAIR FUND
(R.S.Q., c. M-23.01)

OPERATIONS AND SURPLUS
for the fiscal year ended March 31, 1991

	1991	1990
	(12 months)	(6 months)
REVENUE	$1 935 079	$648 966
COST OF PARTS USED		
Inventory at the beginning	355 022	343 197
Purchases	1 115 867	305 927
	1 470 889	649 124
Inventory at the end	419 192	355 022
	1 051 697	294 102
GROSS PROFIT	883 382	354 864
INTEREST REVENUE	1 555	22 468
	884 937	377 332
OPERATING AND ADMINISTRATIVE EXPENSES		
Salaries and wages	691 645	361 338
Professional fees	1 592	2 866
Transport services	27 899	11 347
Materials and supplies	16 622	6 968
Communications	13 089	5 719
Rent	69 132	30 807
Training expenses	8 793	6 238
Interest and bank charges	57 012	7 723
Depreciation on fixed assets	10 396	5 671
	896 180	438 677
LOSS BEFORE SUBSIDY	11 243	61 345
Subsidy from the Gouvernement du Québec	90 000	81 200
NET PROFIT	78 757	19 855
SURPLUS AT THE BEGINNING	19 855	
SURPLUS AT THE END	$98 612	$19 855

OFFICE MACHINES MAINTENANCE AND REPAIR FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
CURRENT ASSETS		
Cash	$9 400	
Accounts receivable - departments and agencies of the Gouvernement du Québec	710 461	$229 041
Subsidy receivable from the Gouvernement du Québec		11 200
Inventory	419 192	355 022
	1 139 053	595 263
FIXED ASSETS (Note 3)	46 053	23 125
	$1 185 106	$618 388
LIABILITIES		
CURRENT LIABILITIES		
Outstanding cheques less cash		$21 695
Accounts payable and accrued liabilities	$366 483	115 008
Deferred revenues	33 461	24 178
	399 944	160 881
OWED TO THE CONSOLIDATED REVENUE FUND (Note 4)	686 550	437 652
SURPLUS	98 612	19 855
	$1 185 106	$618 388

Jean-Claude Careau

Director of the Office machines maintenance and repair fund

Clermont Gignac

Deputy-minister of Supply and Services

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Office machines maintenance and repair fund is a special fund constituted under the Act respecting the Ministère des Approvisionnements et Services (R.S.Q., c. M-23.01 and amendments). The purpose of the Fund is to supply office machine maintenance and repair services, plus related services, to departments, public agencies or others as determined by the Government.

The Fund is managed by the Ministère des Approvisionnements et Services. Administrative, financing and operating policies for the Fund are provided in its constitutive Act. The Fund's retained earnings are remitted to the Consolidated Revenue Fund at the dates and for the amounts determined by the Government.

Fund operations started October 1, 1989.

2. Accounting policies

The Fund's financial statements have been prepared by Management on the accrual basis and in accordance with the accounting policies disclosed below. These statements include amounts based on best judgment and estimates.

Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is established by the average cost method.

Fixed assets

Fixed assets transferred to the Fund upon its constitution are entered at the value stated by the Gouvernement du Québec. Other fixed assets having a unit cost of $1 000 and more are entered at cost. They are depreciated by the straight-line method at the following rates:

	Rate
Data processing equipment	33 1/3%
Electronic measuring equipment	20%
Vehicles	20%

Pension plans

The employer's contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not shown in the statement of operations and surplus.

3. Fixed assets

	1991			1990
	Cost or stated value	Accumulated depreciation	Net	Net
Data processing equipment	$1 957	$272	$1 685	
Electronic measuring equipment	5 641	1 558	4 083	$3 218
Vehicles	54 521	14 236	40 285	19 907
	$62 119	$16 066	$46 053	$23 125

4. Owed to the Consolidated Revenue Fund

	1991	1990
Advances, bearing interest at the bank prime rate and maturing in 1999	$686 550	$402 500
Balance due following the transfer of net assets from the Revolving fund for office machine maintenance, interest-free during the first twelve months of the Fund's operations and without reimbursement terms		35 152
	$686 550	$437 652

5. Transactions for the fiscal year with departments and agencies of the Gouvernement du Québec

	1991
Revenue	$1 860 668
Expenditure	
Salaries and wages	691 645
Transport services	27 841
Materials and supplies	15 450
Communications	13 089
Rent	69 132
Training costs	8 793
Interest and bank charges	57 012

6. Comparative figures

Certain figures from 1990 have been reclassified for consistency with the presentation adopted in 1991.

AUDITOR'S REPORT

I have audited the balance sheet of the Office machines maintenance and repair fund of the Gouvernement du Québec as at March 31, 1991 and the statement of operations and surplus for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, August 13, 1991

GOVERNMENT DOCUMENTS REPRODUCTION FUND
(R.S.Q., c. M-23.01)

OPERATIONS AND SURPLUS
for the fiscal year ended March 31, 1991

	1991	1990
	(12 months)	(6 months)
REVENUE	$7 980 074	$3 552 995
COST OF MATERIALS USED:		
Opening inventory	290 448	288 907
Purchases	1 400 913	705 113
	1 691 361	994 020
Closing inventory	330 178	290 448
	1 361 183	703 572
GROSS PROFIT	6 618 891	2 849 423
GAIN ON DISPOSAL OF FIXED ASSETS	8 124	14 192
	6 627 015	2 863 615
OPERATING AND ADMINISTRATIVE EXPENSES		
Salaries and wages	3 221 865	1 584 013
Transport and communications services	78 195	45 363
Professional, administrative and other services	83 342	6 045
Maintenance of equipment	1 438 879	701 084
Rent	719 839	310 166
Equipment on lease	395 127	193 310
Materials and supplies	67 421	28 120
Interest and bank charges	103 603	21 556
Depreciation on fixed assets	156 509	81 811
Training costs	8 279	3 498
	6 273 059	2 974 966
NET PROFIT (NET LOSS) BEFORE SUBSIDY	353 956	(111 351)
Subsidy from the Gouvernement du Québec		342 700
NET PROFIT	353 956	231 349
SURPLUS AT THE BEGINNING	231 349	
SURPLUS AT THE END	$585 305	$231 349

GOVERNMENT DOCUMENTS REPRODUCTION FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
CURRENT ASSETS		
Accounts receivable:		
Departments and agencies of the Gouvernement du Québec	$2 321 477	$1 730 658
Other	4 185	839
Subsidy receivable from the Gouvernement du Québec		58 700
Prepaid expenses	4 500	3 650
Inventory	330 178	290 448
	2 660 340	2 084 295
FIXED ASSETS (Note 3)	485 667	553 793
	$3 146 007	$2 638 088
LIABILITIES		
CURRENT LIABILITIES		
Outstanding cheques less cash	$17 558	$7 300
Accounts payable and accrued liabilities:		
Departments and agencies of the Gouvernment du Québec	593 793	569 336
Other	652 143	667 435
Instalments on the long-term debt (Note 4)	4 908	13 760
	1 268 402	1 257 831
LONG-TERM DEBT (Note 4)		4 908
Advances from the Consolidated Revenue Fund (Note 5)	1 292 300	1 144 000
	2 560 702	2 406 739
SURPLUS	585 305	231 349
	$3 146 007	$2 638 088

Jean-Claude Careau

Director of the Government documents reproduction fund

Clermont Gignac

Deputy-minister of Supply and Services

GOVERNMENT DOCUMENTS REPRODUCTION FUND

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Government documents reproduction fund is a special fund constituted under the Act respecting the Ministère des Approvisionnements et Services (R.S.Q., c. M-23.01). Its purpose is to cover the cost of copy services performed in workshops of the Ministère des Approvisionnements et Services for Government departments and agencies. Receipts from the sale of such services are paid into the Fund and reused for the same purpose.

The Fund is managed by the Ministère des Approvisionnements et Services. Rules governing the administrative, financial and operations sectors are provided in its constitutive Act.

Fund operations began October 1, 1989.

2. Accounting policies

The financial statements of the Fund have been prepared by Management on the accrual basis in accordance with the accounting policies disclosed hereunder. These statements include amounts based on best judgment and estimates.

Inventory

The inventory is valued on the replacement cost basis.

Fixed assets

The fixed assets transferred to the Fund when constituted are recorded at the value stated by the Gouvernement du Québec. Other fixed assets having a unit cost of $1 000 and over are entered at cost. They are depreciated according to the straight-line method at the following rates:

	Rate
Processing equipment	20% and 10%
Office and data processing equipment	33 1/3%
Vehicles	33 1/3%
Leasehold improvements	20%

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not included in the statement of operations and surplus.

3. Fixed assets

	1991			1990
	Cost or stated value	Accumulated depreciation	Net	Net
Processing equipment	$566 049	$164 476	$401 573	$443 678
Office and data processing equipment	56 638	32 740	23 898	43 940
Vehicles	11 086	8 879	2 207	8 132
Leasehold improvements	84 657	26 668	57 989	58 043
	$718 430	$232 763	$485 667	$553 793

NOTES TO FINANCIAL STATEMENTS (cont'd)
March 31, 1991

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4. Long-term debt

	1991	1990
Notes, secured by processing equipment having a book value of $18 385, at 10,25% maturing in July 1991, payable in monthly instalments of $1 253 for principal and interest	$4 908	$18 668
Instalments due within one year	4 908	13 760
		$4 908

5. Advances from the Consolidated Revenue Fund

Advances bearing interest at the bank prime rate and maturing in 1999.

6. Transactions of the fiscal year with departments and agencies of the Gouvernement du Québec

	1991	1990
Revenue	$7 910 306	$3 508 992
Expenditure		
Salaries and wages	3 221 865	1 584 013
Transport and communication services	32 920	22 363
Professional, administrative and other services	42 800	
Maintenance of equipment	2 738	3 832
Rent	719 839	310 166
Materials and supplies	11 901	3 367
Interest and bank charges	102 295	20 491

7. Comparative figures

Certain figures for 1990 have been reclassified for consistency with the presentation adopted in 1991.

AUDITOR'S REPORT

I have audited the balance sheet of the Government documents reproduction fund of the Gouvernement du Québec as at March 31, 1991 and the statement of operations and surplus for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

On behalf of the Auditor General of Québec

Guy Breton, F.C.A.
Assistant Auditor General

Québec, July 19, 1991

TRAVEL AGENTS' SECURITY FUNDS
(R.S.Q., c. A-10)
INDIVIDUAL SECURITY
INTEREST REVENUE AND BALANCE TO BE REMITTED TO THE CONSOLIDATED REVENUE FUND
for the fiscal year ended March 31, 1991

	1991	1990
Opening balance	$11 404	$14 715
Interest revenue	11 084	11 404
Remittance to the Consolidated Revenue Fund	(11 404)	(14 715)
Closing balance	$11 084	$11 404

COLLECTIVE SECURITY

REVENUE AND EXPENDITURE AND ACCUMULATED REVENUE
for the fiscal year ended March 31, 1991

	1991			1990
	Retailers	Wholesalers	Total	Total
Interest revenue	$412 346	$422 580	$834 926	$698 779
Cancelled contributions	66 272	195 085	261 357	
	478 618	617 665	1 096 283	698 779
Claims and trust charges	272 576	245 815	518 391	170 377
Administrative expenses - Gouvernement du Québec	19 719	13 768	33 487	31 953
	292 295	259 583	551 878	202 330
Net revenue	186 323	358 082	544 405	496 449
Accumulated revenue at the beginning	784 782	1 123 459	1 908 241	1 411 792
Accumulated revenue at the end	$971 105	$1 481 541	$2 452 646	$1 908 241

TRAVEL AGENTS' SECURITY FUNDS

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
INDIVIDUAL SECURITY		
Cash	$103 377	$69 343
Short-term deposits - at cost	75 000	50 000
Accrued interest	1 407	1 151
Bonds and treasury bills on deposit (realizable value: $740 402; 1990: $716 449)	751 000	740 250
	$930 784	$860 744
COLLECTIVE SECURITY		
Cash	$94 573	$102 291
Short-term deposits - at cost	6 925 000	6 100 000
Accrued interest	57 184	69 918
	$7 076 757	$6 272 209
LIABILITIES		
INDIVIDUAL SECURITY		
Bonds from individual travel agents (Note 3)	$919 700	$849 340
Balance of interest to be remitted to the Consolidated Revenue Fund	11 084	11 404
	$930 784	$860 744
COLLECTIVE SECURITY		
Claims and trust charges payable	$402 521	$124 021
Basic contributions (Note 4)	4 221 590	4 239 947
EQUITY OF THE FUND		
Accumulated revenue	2 452 646	1 908 241
	$7 076 757	$6 272 209

CONTINGENT LIABILITES (Note 5)

Marie Bédard

President of the Office de la
Protection du consommateur

TRAVEL AGENTS' SECURITY FUNDS

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. The funds and their operation

The travel agents' individual and collective security funds are constituted by bonds whose amounts are determined by Government regulation under the Travel Agents Act (R.S.Q., c. A-10 and amendments), and they are administered by the President of the Office de la protection du consommateur. The purpose of those bonds is to guarantee compliance with the Act and its regulations.

Interest earned by the individual bonds is transferred to the Consolidated Revenue Fund. Interest coupons attached to bonds held on deposit remain the depositor's property and are returned to the depositor on request.

2. Accounting policies

Revenue and expenditures of the funds

Interest earnings, claims and trust charges are recorded on the accrual basis.

Security

Individual bonds and contributions to the Collective security fund are recorded on a cash basis.

Bonds and treasury bills held in trust

Bonds and treasury bills deposited as individual bonds are shown at par value.

Administrative expenses

Administrative expenses, except those pertaining to investment activities, to collection, to disbursements as well as to fund operation accounting, are borne by the Gouvernement du Québec and are not charged to the Travel agents' security funds.

3. Individual bonds by travel agents

	1991	1990
Opening balance	$849 340	$592 431
Bonds deposited	301 347	466 755
	1 150 687	1 059 186
Claims	41 987	67 446
Bonds refunded	69 000	92 400
Bonds refunded and replaced by individual guarantee policies	120 000	50 000
	230 987	209 846
Closing balance	$919 700	$849 340

Security provided by travel agents in the form of individual guarantee policies are estimated at $22 630 000 at March 31, 1991 ($18 080 000 at March 31, 1990). This estimate excludes policies from agencies who have ceased operations within the last two years and are thus still liable for claims.

NOTES TO FINANCIAL STATEMENTS (cont'd)
March 31, 1991

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4. Basic contributions - collective security

	1991	1990
Retailers		
Opening balance	$2 255 118	$2 039 489
Contributions received	242 500	296 500
Contributions refunded	(160 250)	(80 871)
Cancelled contributions transferred to revenue	(66 272)	
Closing balance	2 271 096	2 255 118
Wholesalers		
Opening balance	1 984 829	1 791 980
Contributions received	220 750	250 000
Contributions refunded	(60 000)	(57 151)
Cancelled contributions transferred to revenue	(195 085)	
Closing balance	1 950 494	1 984 829
Closing balance - retailers and wholesalers	$4 221 590	$4 239 947

5. Contingent liabilities

Lawsuits totalling approximately $285 750 have been filed against the Solicitor General of Québec, in connection with the Ministère de l'Habitation et de la Protection du consommateur and the Office de la Protection du consommateur, by travel agency creditors. The claimants want compensation from individual and collective security provided for under the Travel Agents Act and its regulations.

Any eventual disbursement by the Travel agents' security funds on that account would be charged to operations for the then current year.

AUDITOR'S REPORT

I have audited the balance sheet of the Travel agents' security funds as at March 31, 1991 as well as the statement of interest revenue and balance to be remitted to the Consolidated Revenue Fund of the Individual security fund and the statement of revenue and expenditure and accumulated revenue of the Collective security fund for the year then ended. These financial statements are the responsibility of the President of the Office de la protection du consommateur. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

On my opinion, these financial statements present fairly, in all material respects, the financial position of these Funds as at March 31, 1991 and the results of their operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of preceding year.

Rhéal Chatelain, F.C.A.
Auditor General of Québec

Québec, May 31, 1991

SUPPLIES AND FURNISHINGS FUND
(R.S.Q., c. M-23.01)

OPERATIONS AND SURPLUS
for the fiscal year ended March 31, 1991

	1991	1990
	(12 months)	(6 months)
SALES	$23 610 362	$9 853 671
COST OF GOODS SOLD		
Inventory at the beginning	3 166 789	2 501 503
Purchases	19 063 569	8 881 541
	22 230 358	11 383 044
Inventory at the end	2 210 233	3 166 789
	20 020 125	8 216 255
GROSS PROFIT	3 590 237	1 637 416
OTHER REVENUE		
Purchase discounts	228 841	116 557
Miscellaneous	8 229	3 946
	237 070	120 503
	3 827 307	1 757 919
OPERATING EXPENSES		
Salaries	1 139 071	576 732
Fringe benefits	91 911	44 799
Rent	699 478	343 957
Transport services - furniture	385 848	170 022
Transport and communication services	278 952	106 324
Materials and supplies	66 848	35 319
Maintenance and repairs	22 874	4 834
Professional, administrative and other services	98 596	37 963
Interest on advances from the Consolidated Revenue Fund	568 657	90 585
Depreciation on fixed assets	31 127	13 621
	3 383 362	1 424 156
NET PROFIT	443 945	333 763
SURPLUS AT THE BEGINNING	333 763	
SURPLUS AT THE END	$777 708	$333 763

SUPPLIES AND FURNISHINGS FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
CURRENT ASSETS		
Cash	$110 088	$38 495
Accrued interest on bank deposits		10 889
Accounts receivable:		
Departments and agencies of the Gouvernement du Québec	4 214 307	2 965 850
Other	713 915	361 613
Inventory	2 210 233	3 166 789
	7 248 543	6 543 636
FIXED ASSETS (Note 3)	200 279	208 258
	$7 448 822	$6 751 894
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable:		
Departments and agencies of the Gouvernement du Québec	$580 285	$624 992
Other	851 382	654 426
Sales tax	6 794	223 423
Accrued interest	137 653	90 585
	1 576 114	1 593 426
OWED TO THE CONSOLIDATED REVENUE FUND (Note 4)	5 095 000	4 824 705
	6 671 114	6 418 131
SURPLUS	777 708	333 763
	$7 448 822	$6 751 894

Jean-Claude Careau

Director of the Supplies and furnishings fund

Clermont Gignac

Deputy-minister of Supply and Services

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Supplies and furnishings fund is a special fund constituted under the Act respecting the Ministère des Approvisionnements et Services (R.S.Q., c. M-23.01). Its purpose is to supply, subject to payment, supply services for office and laboratory equipment, forms and furniture to departments, public agencies and others determined by the Government.

This Fund is managed by the Ministère des Approvisionnements et Services. Rules governing the administrative, financial and operations sectors are provided in its constitutive Act.

Fund operations began October 1, 1989.

2. Accounting policies

The financial statements of the Fund have been prepared by Management on the accrual basis in accordance with the accounting policies disclosed hereunder. These statements include amounts based on best judgment and estimates.

Inventory

Inventory of materials and office furniture is valued at the latest cost of acquisition.

Fixed assets

Fixed assets transferred to the Fund when constituted are recorded at the value stated by the Gouvernement du Québec. Other fixed assets are entered at cost. They are depreciated by the straight-line method at the following rates:

	Rate
Data processing equipment	20%
Handling equipment	10%
Warehouse equipment	10%
Office furniture	20%

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not included in the statement of operations and surplus.

3. Fixed assets

	1991			1990
	Cost or stated value	Accumulated depreciation	Net	Net
Data processing equipment	$48 344	$10 318	$38 026	$33 280
Handling equipment	59 961	8 314	51 647	49 210
Warehouse equipment	97 448	14 334	83 114	90 421
Office furniture	39 274	11 782	27 492	35 347
	$245 027	$44 748	$200 279	$208 258

SUPPLIES AND FURNISHINGS FUND

NOTES TO FINANCIAL STATEMENTS (cont'd)
March 31, 1991

4. Owed to the Consolidated Revenue Fund

	1991	1990
Advances, bearing interest at the bank prime rate and maturing in 1999	$5 095 000	$4 615 000
Balance owed on the transfer of the net assets of the Revolving fund for office supplies and furniture, without interest during the first twelve months of the Fund's operations and without repayment terms		209 705
	$5 095 000	$4 824 705

5. Transactions for the year with departments and agencies of the Gouvernement du Québec

	1991
Revenue	$20 297 515
Expenditures	
Purchases	285 489
Salaries and wages	1 230 982
Rent	699 478
Transport and communication services	177 125
Materials and supplies	66 848
Maintenance and repairs	9 368
Professional, administrative and other services	23 430
Interest on advances from the Consolidated Revenue Fund	568 657

6. Comparative figures

Certain figures from 1990 have been reclassified for consistency with the presentation adopted in 1991.

AUDITOR'S REPORT

I have audited the balance sheet of the Supplies and furnishings fund as at March 31, 1991 and the statement of operations and surplus for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of this Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, July 31, 1991

COMMUNICATION SERVICES FUND
(R.S.Q., c. M-24)

OPERATIONS AND DEFICIT
for the fiscal year ended March 31, 1991

	1991	1990
REVENUE		
Media booking services (Note 3)	$11 380 293	$8 267 191
Audiovisual and exhibition services	945 262	
Translation services	933 650	
	13 259 205	8 267 191
COST OF SERVICES RENDERED (Note 4)		
Media booking services	10 773 156	7 274 804
Audiovisual and exhibition services	1 839 439	
Translation services	1 218 319	
	13 830 914	7 274 804
GROSS (LOSS) PROFIT	(571 709)	992 387
INTEREST REVENUE		206 744
	(571 709)	1 199 131
OPERATING AND ADMINISTRATIVE EXPENSES		
Salaries and wages	1 575 877	228 760
Maintenance and repairs	50 332	106
Materials and supplies	133 384	23 176
Interest on advances from the Consolidated Revenue Fund	207 574	16 988
Equipment rental	22 037	2 878
Rent	757 050	23 002
Data processing services	27 055	21 112
Professional services	41 326	
Transport and communications	154 891	9 151
Depreciation on fixed assets	104 454	22 097
Other	24 133	391
	3 098 113	347 661
(LOSS) PROFIT BEFORE SUBSIDY	(3 669 822)	851 470
SUBSIDY FROM THE GOUVERNEMENT DU QUÉBEC	2 647 650	
NET (LOSS) PROFIT	(1 022 172)	851 470
SURPLUS AT THE BEGINNING	851 470	
(DEFICIT) SURPLUS AT THE END	($170 702)	$851 470

COMMUNICATION SERVICES FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
CURRENT ASSETS		
Cash	$14 577	$192 576
Accounts receivable:		
Departments and agencies of the Gouvernement du Québec	2 456 802	1 218 236
Others	78 707	65 034
	2 550 086	1 475 846
FIXED ASSETS (Note 5)	411 564	76 604
	$2 961 650	$1 552 450
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable:		
Departments and agencies of the Gouvernement du Québec	$364 692	$55 499
Others	1 251 117	640 081
Advance from the Consolidated Revenue Fund (Note 6)	1 200 000	
	2 815 809	695 580
OWED TO THE CONSOLIDATED REVENUE FUND (Note 7)	316 543	5 400
	3 132 352	700 980
(DEFICIT) SURPLUS	(170 702)	851 470
	$2 961 650	$1 552 450

François C. Reny
Director of the Communication services fund

Jacques Pigeon
Deputy-minister of Communications

COMMUNICATION SERVICES FUND

CHANGES IN FINANCIAL POSITION
for the fiscal year ended March 31, 1991

	1991	1990
OPERATING ACTIVITIES		
Net (loss) profit	($1 022 172)	$851 470
Item not affecting liquidities: Depreciation on fixed assets	104 454	22 097
	(917 718)	873 567
Changes in assets and liabilities related to operations	(332 010)	404 623
Liquidities (absorbed) generated by operating activities	(1 249 728)	1 278 190
FINANCING ACTIVITIES		
Advances from the Consolidated Revenue Fund	1 200 000	
Repayment of advances from the Consolidated Revenue Fund		(2 400 000)
Owed to the Consolidated Revenue Fund following transfer of fixed assets	311 143	
Repayment of sums owed to the Consolidated Revenue Fund		(209 814)
Liquidities generated (absorbed) by financing activities	1 511 143	(2 609 814)
INVESTING ACTIVITIES		
Liquidities absorbed by investing activities: Acquisition of fixed assets	(439 414)	(27 493)
DECREASE IN LIQUIDITIES	(177 999)	(1 359 117)
CASH AT THE BEGINNING	192 576	1 551 693
CASH AT THE END	$14 577	$192 576

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1. Constitution and purpose

The Communication services fund is a special fund constituted under the Act respecting the Ministère des Communications (R.S.Q., c. M-24 and amendments). Its purpose is to assume the cost of disseminating governmental information and publicity on behalf of the departments and agencies of the Gouvernement du Québec. Since April 1, 1990, the Fund supplies, in addition to media booking, audivisual, exhibition, photographic, advertising and translation services.

Under an amendment to its constituting Act, this Fund is known since November 21, 1990 by the name "Communication services fund" instead of "Media booking services fund". Moreover, on April 1, 1990, fixed assets used by audiovisual, exhibition, photographic, advertising services as well as translation services of the Ministère des Communications were transferred by the Gouvernement du Québec to the Communication services fund.

This Fund is managed by the Ministère des Communications. Rules governing the administrative, financial and operations sectors are provided in its constitutive Act.

The Fund's surplus is remitted to the Consolidated Revenue Fund at dates and in the proportion determined by the Government.

2. Accounting policies

The Fund's financial statements were prepared by Management on the accrual basis and in accordance with the accounting policies disclosed hereunder. These statements include amounts based on best judgment and estimates.

Fixed assets

Fixed assets transferred to the Fund by the Gouvernement du Québec are recorded at the value stated by the Government. The other fixed assets are entered at cost. They are depreciated by the straight-line method at the following rates:

	Taux
Equipement	20 %
Software	33 1/3 %
Furniture	20 %
Vehicles	33 1/3 %

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not included in the statement of operations and deficit.

3. Revenue - Media booking services

	1991	1990
Advertising	$12 371 226	$8 752 075
Fees and other charges	293 390	263 775
	12 664 616	9 015 850
Less:		
Sales discounts	1 284 323	748 659
	$11 380 293	$8 267 191

4. Cost of services rendered

	1991	1990
Media placement services		
Advertising	$12 099 991	$8 114 444
Fees and other charges	291 780	264 336
	12 391 771	8 378 780
Less:		
Purchase discounts	1 618 615	1 103 976
	$10 773 156	7 274 804

AUDIOVISUAL AND EXHIBITION SERVICES	
Salaries and wages	$1 332 033
Supplies	78 581
Professionnal services	250 610
Space rental	116 431
Travelling expenses	61 784
	$1 839 439

TRANSLATION SERVICES	
Salaries and wages	$648 389
Supplies	251
Professional services	561 246
Travelling expenses	8 433
	$1 218 319

5. Fixed assets

	1991			1990
	Cost or stated value	Accumulated depreciation	Net	Net
Equipement	$324 453	$67 089	$257 364	54 238
Software	32 195	13 318	18 877	11 784
Furniture	124 592	27 196	97 396	10 582
Vehicles	56 875	18 948	37 927	
	$538 115	$126 551	$411 564	$76 604

6. Advances from the Consolidated Revenue Fund

Advances through a line of credit not to exceed $3 million, granted as working capital, maturing March 31, 1999 and bearing interest at the bank prime rate.

7. Owed to the Consolidated Revenue Fund

	1991	1990
Balance resulting from the transfer of fixed assets from the Ministère des Communications, without interest, terms of repayment not yet fixed by the Government	$316 543	$5 400

8. Transactions for the year with departments and agencies of the Gouvernement du Québec

	1991	1990
Revenue		
Subsidy from the Gouvernement du Québec	$2 647 650	
Other - goods and services	12 752 274	$7 887 126
Expenditure		
Salaries and wages	3 543 338	221 891
Interest on advances from the Consolidated Revenue Fund	207 574	16 988
Other	946 285	51 323
Fixed assets		
Gross value	$316 543	$5 400
Net value	$244 582	$4 320

9. Comparative figures

Certain figures for 1990 have been reclassified for consistency with the presentation adopted in 1991.

AUDITOR'S REPORT

I have audited the balance sheet of the Communication services fund of the Gouvernement du Québec as at March 31, 1991, the statement of operations and deficit and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, August 2, 1991

HEALTH SERVICES FUND
(R.S.Q., c. R-5)

SOURCE AND ALLOCATION OF FUNDS
for the fiscal year ended March 31, 1991
(in thousands of dollars)

	1991	1990
SOURCE OF FUNDS		
Contributions		
From employers	2 641 408	2 468 893
From the Consolidated Revenue Fund	1 114 228	988 821
	3 755 636	3 457 714
ALLOCATION OF FUNDS		
For the financing of programs (Note 1)		
Health Insurance Plan	2 434 932	2 223 267
Hospital services	1 320 704	1 234 447
	3 755 636	3 457 714

BALANCE SHEET
as at March 31, 1991
(in thousands of dollars)

	1991	1990
ASSETS		
Contributions receivable		
From employers	108 403	106 057
From the Consolidated Revenue Fund	183 551	150 791
	291 954	256 848
LIABILITIES		
Owed to the Régie de l'assurance-maladie du Québec	237 753	203 820
Owed to the Ministère de la Santé et des Services sociaux	54 201	53 028
	291 954	256 848

Claude Séguin

Deputy-minister of Finance

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

Created within the Ministère des Finances under the Act respecting the Régie de l'assurance-maladie du Québec (R.S.Q., c. R-5 and amendments), the purpose of the Health services fund is to provide financing for Health Insurance Plan programs and hospital services. The Fund is replenished by employer contributions and by sums paid into it by the Minister of Finance from the Consolidated Revenue Fund. The Ministère du Revenu is responsible for collecting contributions from employers.

Employer contributions are shared equally by the Régie de l'assurance-maladie du Québec and the Ministère de la Santé et des Services sociaux while sums paid from the Consolidated Revenue Fund by the Minister of Finance are used to meet the needs of the Régie de l'assurance-maladie du Québec.

2. Accounting policies

Employer contributions to the Fund comprise receipts and invoices sent during the year, as well as receipts from employers during April relating to wages and salaries paid before the first of that month.

The amounts allocated to the Régie de l'assurance-maladie du Québec have taken into account the claims received up to April 30 for services and medicine provided under the Health Insurance Plan before the first of that month.

The administrative expenses of the Fund are borne by the Consolidated Revenue Fund.

3. Integration into the Government's financial statements

The Fund's accounts are integrated into the annual financial statements of the Gouvernement du Québec.

AUDITOR'S REPORT

I have audited the balance sheet of the Health services fund of the Gouvernement du Québec as at March 31, 1991, and the statement of source and allocation of funds for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the source and allocation of funds for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, August 7, 1991

TELECOMMUNICATIONS SERVICES FUND
(R.S.Q., c. M-24)

OPERATIONS AND SURPLUS
for the fiscal year ended March 31, 1991

	1991	1990
REVENUE	$104 808 263	$101 340 355
Cost (including $2 360 403 for depreciation on telecommunications equipment; 1990: $2 203 368)	95 667 761	95 697 486
GROSS PROFIT	9 140 502	5 642 869
Administrative expenses (Note 3)	5 687 513	5 860 231
PROFIT (LOSS) BEFORE THE FOLLOWING ITEM	3 452 989	(217 362)
Refund by a supplier		1 864 741
NET PROFIT	3 452 989	1 647 379
SURPLUS (DEFICIT) AT THE BEGINNING	1 459 523	(187 856)
SURPLUS AT THE END	$4 912 512	$1 459 523

TELECOMMUNICATIONS SERVICES FUND

CHANGES IN FINANCIAL POSITION
for the fiscal year ended March 31, 1991

	1991	1990
OPERATING ACTIVITIES		
Net profit	$3 452 989	$1 647 379
Items not affecting liquidities:		
Depreciation on fixed assets	2 598 759	2 412 542
Loss on disposal of fixed assets	474 206	
	6 525 954	4 059 921
Changes in assets and liabilities related to operations	6 693 610	(1 546 017)
Funds generated by operating activities	13 219 564	2 513 904
FINANCING ACTIVITIES		
Repayment of the long-term debt	(250 000)	
Repayment of advances from the Consolidated Revenue Fund	(9 300 000)	(1 000 000)
Repayment of commitment under a capital lease		(71 798)
Conversion of the contribution from the Government into a long-term debt:		
Contribution from the Gouvernement du Québec		(11 145 952)
Owed to the Consolidated Revenue Fund		11 145 952
Funds absorbed by financing activities	(9 550 000)	(1 071 798)
INVESTMENT ACTIVITIES		
Acquisition of fixed assets	(2 282 463)	(2 873 223)
Subsidy from the Government of Canada entered against the acquisition of fixed assets	323 250	472 179
Proceeds of the disposal of fixed assets	45 480	
Funds absorbed by investment activities	(1 913 733)	(2 401 044)
INCREASE (DECREASE) IN LIQUIDITIES	1 755 831	(958 938)
LIQUIDITIES (LIQUIDITIES DEFICIENCY) AT THE BEGINNING	(229 830)	729 108
LIQUIDITIES (LIQUIDITIES DEFICIENCY) AT THE END	$1 526 001	($229 830)

Liquidities comprise cash and the short-term investment less outstanding cheques.

TELECOMMUNICATIONS SERVICES FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
CURRENT ASSETS		
Short-term investment - at cost	$1 800 000	
Accounts receivable:		
Departments and agencies of the Gouvernement du Québec	12 099 115	$17 131 003
Other	2 198 804	2 164 878
Subsidies to be received from the Government of Canada (Note 4)	1 500 000	1 500 000
	17 597 919	20 795 881
FIXED ASSETS (Note 5)	10 386 580	11 545 812
	$27 984 499	$32 341 693
LIABILITIES		
CURRENT LIABILITIES		
Outstanding cheques less cash	$273 999	$229 830
Accounts payable:		
Departments and agencies of the Gouvernement du Québec	10 350 057	8 673 684
Other	143 541	331 627
Deferred revenues	724 993	535 974
Advances from the Consolidated Revenue Fund		9 300 000
Owed to the Consolidated Revenue Fund (Note 6)	250 000	250 000
	11 742 590	19 321 115
DEFERRED REVENUES	683 445	665 103
OWED TO THE CONSOLIDATED REVENUE FUND (Note 6)	10 645 952	10 895 952
	23 071 987	30 882 170
EQUITY		
Surplus	4 912 512	1 459 523
	$27 984 499	$32 341 693

COMMITMENTS (Note 7)

Éric Martin

Director of the Telecommunications services fund

Brigitte Bourque

Deputy-minister of Communications

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The purpose of the Telecommunications services fund, a special fund created under the Act respecting the Ministère des Communications (R.S.Q., c. M-24), is to provide, for a valuable consideration:

- telecommunications services to Government departments, except services determined by the Government for selected departments;
- telecommunications services at the request of public agencies or other organizations determined by the Government.

The Fund is administered by the Ministère des Communications. Its management, financing and operations methods are provided for in its constitutive Act.

Retained earnings of the Fund are remitted to the Consolidated Revenue Fund at the dates and for amounts determined by the Government.

2. Accounting policies

The financial statements of the Fund have been prepared by Management on the accrual basis in accordance with the accounting policies disclosed below. These statements include amounts based on best judgment and estimates.

Fixed assets

Fixed assets transferred to the Fund at the time of constitution are recorded at the value stated by the Gouvernement du Québec. The other fixed assets are recorded at cost.

Subsidies pertaining to fixed assets are entered against the cost of the assets.

Fixed assets are depreciated by the straight-line method at the following rates:

	Rate
Radiocommunications equipment	10 % and 20 %
Data communications equipment	20 % and 33 %
Office automation and data processing equipment	20 %
Telephone communications equipment	10 %
Radiocommunications facilities	5 %
Automotive equipment	33 %
Office furniture	20 %
Leasehold improvements	20 %

Deferred revenue

Revenue collected in advance for computer data and telephone communications equipment is deferred and credited to operations at the same rate as depreciation on that equipment.

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not included in the statement of operations and surplus.

3. Administrative expenses

	1991	1990
Salaries and wages	$2 545 509	$2 505 230
Professional fees	337 139	471 738
Research and development	1 606 371	1 323 759
Travelling and courier expenses	222 444	238 212
Data processing operations and development	76 514	71 123
Training costs	60 603	69 420
Rent	340 391	324 426
Equipment rental	34 308	37 422
Maintenance and repairs	48 035	102 267
Supplies	116 997	149 501
Publicity	49 553	68 070
Subscriptions and dues	42 417	43 916
Interest on advances from the Consolidated Revenue Fund	330 256	1 189 535
Interest on a capital lease		3 670
Other interest	539	9 034
Depreciation on office automation and data processing equipment	170 030	156 509
Depreciation on office furniture	44 937	42 085
Amortization of leasehold improvements	23 389	10 580
Loss on disposal of fixed assets	474 206	
	6 523 638	6 816 497
Less:		
Subsidy from the Government of Canada	836 125	956 266
	$5 687 513	$5 860 231

4. Subsidies from the Government of Canada

Under the joint civil defence program, the Government of Canada gives each year to the Fund subsidies that could reach $1,5 million, for the development of the intersite radiocommunications network of the Gouvernement du Québec. This project should be completed in 1993-1994. The subsidies that were receivable at March 31 are entered against the cost of the following items:

	1991	1990
Cost of telecommunications services	$340 625	$71 555
Administrative services	836 125	956 266
Fixed assets	323 250	472 179
	$1 500 000	$1 500 000

5. Fixed assets

	1991			1990
	Net cost* or stated value	Accumulated depreciation	Net	Net
Radiocommunications equipment	$4 478 022	$1 182 249	$3 295 773	$3 021 822
Data communications equipment	5 269 234	3 912 754	1 356 480	2 445 509
Office automation and data processing equipment	980 223	470 268	509 955	465 976
Telephone communications equipment	116 244	29 061	87 183	98 808
Radiocommunications facilities	6 215 204	1 283 701	4 931 503	5 266 613
Automotive equipment	103 763	101 973	1 790	14 591
Office furniture	235 429	125 650	109 779	137 265
Leasehold improvements	128 087	33 970	94 117	95 228
	$17 526 206	$7 139 626	$10 386 580	$11 545 812

* Includes subsidies from the Government of Canada entered against the cost of fixed assets, divided as follows:

	At March 31 1990	Credited during the year	At March 31 1991
Radiocommunications equipment	$331 925	$183 880	$515 805
Office automation and data processing equipment	186 920	59 096	246 016
Radiocommunications facilities	928 362	80 274	1 008 636
Office furniture	66 187		66 187
	$1 513 394	$323 250	$1 836 644

6. Owed to the Consolidated Revenue Fund

	1991	1990
Without interest, repayable in annual instalments varying from $250 000 to $1 145 952, maturing March 31, 2005	$10 895 952	$11 145 952
Instalment due within one year	250 000	250 000
	$10 645 952	$10 895 952

Instalments on principal required during the next five years are as follows:

1992	$250 000
1993	250 000
1994	500 000
1995	500 000
1996	500 000

7. Commitments

The Fund has long-term leases maturing at various dates until September 30, 1998 for office space.

The rent for the year ended March 31, 1991 for these premises was $865 256. This expenditure was charged to communications services for an amount of $524 865 and to administrative expenses for an amount of $340 391. Minimum future payments are as follows:

1992	$929 445
1993	791 935
1994	791 935
1995	791 935
1996	791 935
1997 and thereafter	1 979 839
	$6 077 024

8. Transactions for the year with departments and agencies of the Gouvernement du Québec

	1991	1990
Revenue	$91 393 676	$88 643 642
Expenditures		
Telecommunications services	953 209	1 004 270
Administrative expenses:		
Professional services	93 698	13 432
Training costs	18 120	
Rent	340 391	324 426
Maintenance and repairs	20 220	49 783
Supplies	49 127	56 805
Publicity	28 367	16 436
Interest on advances from the Consolidated Revenue Fund	330 256	1 189 535

AUDITOR'S REPORT

I have audited the balance sheet of the Telecommunications services fund of the Gouvernement du Québec as at March 31, 1991, the statement of operations and surplus and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and results of its operations and changes in financial position for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, August 9, 1991

COMPUTER SERVICES FUND
(R.S.Q., c. M-24)

OPERATIONS AND SURPLUS
for the fiscal year ended March 31, 1991

	1991	1990
COMPUTER SERVICES		
Revenue	$26 702 430	$26 270 753
Cost (including $858 172 for depreciation on fixed assets related to data processing; 1990: $783 513)	22 624 846	22 509 176
Gross profit	4 077 584	3 761 577
ADMINISTRATIVE EXPENSES		
Salaries and wages	1 712 399	1 642 899
Professional fees	165 964	378 644
Travelling expenses	33 010	21 400
Communications	45 941	43 850
Rent	409 946	402 101
Data processing supplies and equipment	40 524	63 610
Security	31 851	24 693
Supplies	121 466	157 712
Training expenses	20 200	13 080
Other	43 355	31 730
Loss on disposal of fixed assets	63 241	96 717
Depreciation on office furniture	156 884	150 916
	2 844 781	3 027 352
NET PROFIT	$1 232 803	$734 225

COMPUTER SERVICES FUND

SURPLUS
for the fiscal year ended March 31, 1991

	1991	1990
Balance at the beginning		
Previously stated	$2 256 634	$1 522 409
Adjustment at April 1, 1990: Accounting change for rental and maintenance of data processing equipment and software contracts (Note 3)	270 542	
Adjusted balance	2 527 176	1 522 409
Net profit	1 232 803	734 225
Balance at the end	$3 759 979	$2 256 634

CHANGES IN FINANCIAL POSITION
for the fiscal year ended March 31, 1991

	1991	1990
OPERATING ACTIVITIES		
Net profit	$1 232 803	$734 225
Items not affecting liquidities:		
Depreciation on fixed assets	1 015 056	934 429
Loss on disposal of fixed assets	63 241	96 717
	2 311 100	1 765 371
Changes in assets and liabilities related to operations	(109 587)	(2 429 374)
Funds generated (absorbed) by operations	2 201 513	(664 003)
FINANCING ACTIVITIES		
Commitments under capital leases:		
Borrowing		3 931
Repayment	(17 675)	(17 929)
Conversion of the contribution from the Gouvernement du Québec into a long-term debt:		
Contribution from the Gouvernement du Québec		(3 954 505)
Owed to the Consolidated Revenue Fund		3 954 505
Funds absorbed by financing activities	(17 675)	(13 998)
INVESTMENT ACTIVITIES		
Liquidities absorbed by investment activities:		
Acquisition of fixed assets	(1 027 603)	(723 761)
INCREASE (DECREASE) IN LIQUIDITIES	1 156 235	(1 401 762)
LIQUIDITIES AT THE BEGINNING	1 437 598	2 839 360
LIQUIDITIES AT THE END	$2 593 833	$1 437 598

COMPUTER SERVICES FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
CURRENT ASSETS		
Cash	$693 833	$437 598
Note receivable (Note 4)	1 900 000	1 000 000
Accounts receivable:		
Departments and agencies of the Gouvernement du Québec	3 952 019	3 768 819
Other	21 516	
Prepaid expenses	333 864	
	6 901 232	5 239 830
FIXED ASSETS (Note 5)	2 169 427	2 220 121
	$9 070 659	$7 459 951
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$1 339 056	$1 214 018
Commitments under capital leases (Note 6)	15 709	17 675
Owed to the Consolidated Revenue Fund (Note 7)	500 000	250 000
	1 854 765	1 481 693
COMMITMENTS UNDER CAPITAL LEASES (Note 6)	1 410	17 119
OWED TO THE CONSOLIDATED REVENUE FUND (Note 7)	3 454 505	3 704 505
	5 310 680	5 203 317
SURPLUS	3 759 979	2 256 634
	$9 070 659	$7 459 951

COMMITMENTS (Note 8)

Bernard Beauchemin

Director of the Computer services fund

Brigitte Bourque

Deputy-minister of Communications

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The purpose of the Computer services fund, a special fund created under the Act respecting the Ministère des Communications (R.S.Q., c. M-24), is to finance the cost of computer services supplied by the Ministère des Communications at the request of departments, public agencies and other organizations determined by the Government.

The Fund is administered by the Ministère des Communications. Its management, financing and operations methods are provided for in its incorporating Act.

2. Accounting policies

The financial statements of the Fund have been prepared by Management on the accrual basis and in accordance with the accounting policies disclosed below. These statements include amounts based on best judgment and estimates.

Fixed assets

Fixed assets transferred to the Fund at the time of constitution are shown at the value stated by the Gouvernement du Québec. The other fixed assets are recorded at cost.

Fixed assets are depreciated by the straight-line method at the following rates:

	Rate
Office technology and data processing equipment	20% and 33%
Office furniture	20%
Software	33%

Leases

When, under the terms and conditions of a lease, nearly all advantages and risks inherent in the ownership of the rented property are favorable to or a responsibility of the Fund, the cost of the rented property as well as the present value of the resulting commitment are recorded as an asset purchase and as a borrowing. Assets under capital leases are depreciated in the same way as other fixed assets.

Rentals from capital leases are charged to operations.

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not included in the statement of operations.

3. Change in an accounting policy

Starting with the current year, expenses related to contracts for rental and maintenance of data processing equipment and software are charged to operations depending on the life of the contracts while previously, they were charged completely to operations for the fiscal year during which the contract was paid. The impact of this change on years prior to March 31, 1991 was recorded at April 1, 1990 directly in the statement of surplus for the year ended March 31, 1991.

The financial statements for the fiscal year ended March 31, 1990 have not been adjusted to take this change into account.

Applied retroactively, this change in an accounting policy causes increases in the followings items of the financial statements for the current year.

	1991
Prepaid expenses	$331 620
Surplus	331 620
Net profit	61 078

NOTES TO FINANCIAL STATEMENTS (cont'd)
March 31, 1991

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4. Note receivable

Note from the Ministère des Finances, bearing interest at 9,50% and maturing on April 5, 1991. Interest received on this note is remitted to the Consolidated Revenue Fund.

5. Fixed assets

	1991			1990
	Cost or stated value	Accumulated depreciation	Net	Net
Office technology and data processing equipment	$2 429 413	$966 826	$1 462 587	$1 235 081
Office furniture	787 435	487 744	299 691	452 395
Software	1 643 245	1 263 839	379 406	468 818
	4 860 093	2 718 409	2 141 684	2 156 294
Office technology and data processing equipment held under capital leases	75 336	47 593	27 743	63 827
	$4 935 429	$2 766 002	$2 169 427	$2 220 121

6. Commitments under capital leases

The minimum payments under capital leases are as follows:

1992	$17 736
1993	1 592
Total minimum payments required	19 328
Amount representing interest at 11,43%	2 209
	17 119
Instalments due within one year	15 709
	$1 410

7. Owed to the Consolidated Revenue Fund

	1991	1990
Note payable, free of interest until March 31 2000, repayable in minimum annual instalments of $250 000; subsequently, the outstanding balance will bear interest	$3 954 505	$3 954 505
Instalment due within one year	500 000	250 000
	$3 454 505	$3 704 505

8. Commitments

The Fund is committed under long-term leases until 1995 for office technology and data processing equipment, as well as software.

The rent on these goods for the year ended March 31, 1991 amounts to $8 823 171 and was entered as a data processing services cost. Minimum future payments are as follows:

1992	$5 278 602
1993	3 575 030
1994	847 289
1995	64 884
	$9 765 805

AUDITOR'S REPORT

I have audited the balance sheet of the Computer services fund of the Gouvernement du Québec as at March 31, 1991, the statement of operations, the statement of surplus and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied, except for the retroactive application of the accounting change for rental and maintenance of data processing equipment and software contracts disclosed in Note 3, on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, July 23, 1991

LAND AND GEOGRAPHIC INFORMATION FUND
(R.S.Q., c. M-15.1)

STATEMENT OF OPERATIONS
for the fiscal year ended March 31, 1991

	1991	1990
		(Note 3)
SALES	$2 192 887	$1 624 794
Cost of goods sold (Note 4)	1 249 422	920 660
GROSS PROFIT	943 465	704 134
NET PROFIT FROM SPECIALIZED SERVICES	480 469	346 149
OTHER REVENUE	49 920	6 895
	1 473 454	1 057 178
OPERATING AND ADMINISTRATIVE EXPENSES		
Salaries and wages	1 092 530	927 820
Professionnal fees	59 207	8 583
Communications	57 306	51 020
Rent	195 082	138 293
Maintenance and repairs	40 505	21 607
Materials and supplies	50 743	59 432
Bad debts	2 894	26 585
Interest and bank charges	20 237	2 250
Equipment	49 917	74 048
Depreciation on fixed assets	101 139	85 622
	1 669 560	1 395 260
NET LOSS	$196 106	$338 082

DEFICIT
as at March 31, 1991

	1991	1990
BALANCE AT THE BEGINNING		
Previously stated	$22 752	
Adjustment to the previous fiscal year (Note 3)	315 330	
Adjusted balance	338 082	
Net loss	196 106	$338 082
BALANCE AT THE END	$534 188	$338 082

LAND AND GEOGRAPHIC INFORMATION FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990
		(Note 3)
ASSETS		
CURRENT ASSETS		
Cash	$676 962	$ 36 830
Accounts receivable:		
Departments and agencies of the Gouvernement du Québec	433 252	310 534
Others	465 127	421 381
Contributions receivable for specialized services:		
Departments and agencies of the Gouvernement du Québec	183 332	
Government of Canada	200 000	200 000
Inventory	255 340	284 467
Prepaid expenses		3 407
	2 214 013	1 256 619
FIXED ASSETS (Note 5)	319 294	342 486
	$2 533 307	$1 599 105
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable:		
Departments and agencies of the Gouvernement du Québec	$500 201	$334 826
Others	431 378	413 402
Owed to the Consolidated Revenue Fund		350 334
Deferred revenue:		
Departments and agencies of the Gouvernement du Québec	1 308 345	61 276
Others	379 135	228 913
	2 619 059	1 388 751
Advance from the Consolidated Revenue Fund (Note 6)	448 436	548 436
	3 067 495	1 937 187
DEFICIT	534 188	338 082
	$2 533 307	$1 599 105

Francine Beaulieu
Director of the Land and geographic
information fund

Guy Morneau
Associate Deputy-minister - Land

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Land and geographic information fund is a special fund constituted under the Act respecting the Ministère de l'Énergie et des Ressources (R.S.Q., chapter M-15.1 and amendments). Its purpose is to provide, on request and in return for payment, specialized services of aerial photography or filming, cartography, geodesy, remote sensing, land surveying and cadastral survey as well as to disseminate, on request and in return for payment, information related to the aforementioned fields.

This Fund is managed by the Ministère de l'Énergie et des Ressources. Rules governing the administrative, financial and operations sectors are provided in its constitutive Act.

Retained earnings accumulated by the Fund are remitted to the Consolidated Revenue Fund at the dates and for such amounts as determined by the Government.

2. Accounting policies

The Fund's financial statements have been prepared by Management on the accrual basis in accordance with the accounting policies disclosed hereunder. These financial statements include amounts based on best judgment and estimates.

Fixed assets

Fixed assets transferred to the Fund upon its constitution are recorded at the value stated by the Gouvernement du Québec. Acquisitions of equipment having a unit cost of $1 000 or more are capitalized and depreciated by the straight-line method over five years.

Inventory

Inventory of photographic and cartographic documents is valued at the lower of cost and net realizable value. Cost is computed by the average cost method.

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernment du Québec and is not included in the statement of operations.

3. Adjustment to the previous fiscal year

Adjustments were made to sales and net revenue figures of specialized services for the fiscal year ended March 31, 1990 particularly to record, as deferred revenues, unrealized revenues as at March 31, 1990. These adjustments increased (decreased) the following items in the financial statements for the fiscal year ended March 31, 1990:

Sales	$(229 000)
Net revenue from specialized services	(86 330)
Net loss	315 330
Accounts receivable	(29 000)
Deferred revenues	286 330
Deficit	315 330

NOTES TO FINANCIAL STATEMENTS (cont'd)
March 31, 1991

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4. Cost of goods sold

	1991	1990
Inventory at the beginning	$284 467	$283 342
Purchases	1 220 295	921 785
	1 504 762	1 205 127
Inventory at the end	255 340	284 467
	$1 249 422	$920 660

5. Fixed assets

	1991			1990
	Cost or stated value *	Accumulated depreciation	Net	Net
Equipment	$505 695	$186 401	$319 294	$342 486

	1991	1990
* Cost or stated value		
Balance at the beginning	$428 108	$178 735
Acquisitions	108 149	249 373
Disposals	(30 562)	
Balance at the end	$505 695	$428 108

6. Avances from the Consolidated Revenue Fund

	1991	1990
Advances without interest or repayment terms	$448 436	$448 436
Advances bearing interest at the bank prime rate, maturing March 31, 1994 and not callable		100 000
	$448 436	$548 436

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7. Transactions of the fiscal year with departments and agencies of the Gouvernement du Québec

	1991	1990
Revenue		
Other - goods and services (including specialized services)	$4 294 124	$2 287 128
Expenditure		
Salaries and wages (including those for specialized services)	1 240 220	1 001 271
Other	273 697	221 034

8. Comparative figures

Certain figures for 1990 have been reclassified for consistency with the presentation adopted in 1991.

AUDITOR'S REPORT

I have audited the balance sheet of the Land and geographic information fund of the Gouvernement du Québec as at March 31, 1991, the statement of operations and the statement of deficit for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, September 18, 1991

FUND OF THE BUREAU DE LA STATISTIQUE DU QUÉBEC
(R.S.Q., c. B-8)

OPERATIONS AND DEFICIT
for the fiscal year ended March 31, 1991

	1991	1990
REVENUE		
Services rendered	$1 037 307	$1 259 738
OPERATING AND ADMINISTRATIVE EXPENSES		
Salaries and wages	643 439	718 849
Professional fees	12 462	19 431
Travelling expenses	2 329	61 519
Communications	55 794	40 559
Data processing services	102 236	131 906
Statistical data	33 160	90 999
Software and computer supplies	28 554	9 735
Printing and office expenses	107 022	100 995
Interest on advances from the Consolidated Revenue Fund	38 221	52 795
Other	12 965	7 025
Depreciation on fixed assets	35 108	21 299
Amortization of deferred charges	4 098	4 098
	1 075 388	1 259 210
NET LOSS AND DEFICIT	$38 081	
NET PROFIT (Note 4)		$528

FUND OF THE BUREAU DE LA STATISTIQUE DU QUÉBEC

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
CURRENT ASSETS		
Cash		$7 650
Accounts receivable:		
Departments and agencies of the Gouvernement du Québec	$159 831	289 491
Others	121 823	79 475
Work in progress:		
Departments and agencies of the Gouvernement du Québec		88 613
Others	1 330	9 900
Prepaid expenses	6 508	
	289 492	475 129
FIXED ASSETS (Note 3)	98 697	33 890
DEFERRED CHARGES	12 012	16 110
	$400 201	$525 129
LIABILITIES		
CURRENT LIABILITIES		
Outstanding cheques less cash	$32 650	
Accounts payable:		
Departments and agencies of the Gouvernement du Québec	41 779	$40 598
Others	18 309	44 499
Accrued interest	9 544	13 504
Owed to the Consolidated Revenue Fund (Note 4)		528
	102 282	99 129
Advances from the Consolidated Revenue Fund (Note 5)	336 000	426 000
DEFICIT	38 081	
	$400 201	$525 129

Richard Lapointe

Director of the Fund of the Bureau de la statistique du Québec

Claude Séguin

Deputy-minister of Finance

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Fund of the Bureau de la statistique du Québec is a special fund constituted under the Act respecting the Bureau de la statistique du Québec (R.S.Q., c. B-8 and amendments). The Fund makes it possible to pay the remuneration and the expenses relating to social benefits and other conditions of employment of the personnel needed to provide services rendered by the Bureau, and any other costs incurred for that purpose.

A fund surplus is remitted entirely to the Consolidated Revenue Fund.

2. Accounting policies

The financial statements of the Fund have been prepared by Management on the accrual basis and in accordance with the accounting policies disclosed below. These statements include amounts based on best judgment and estimates.

Work in progress

Work in progress is valued according to services rendered at March 31 as a proportion of revenue from service contracts.

Fixed assets

Fixed assets whose cost is $1 000 or more per unit are capitalized and depreciated by the straight-line method over a period of three years. The other fixed assets are charged to operations.

Deferred charges

The expenses for census data are deferred and amortized by the straight-line method over a period of five years beginning with the date of its utilization.

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not included in the statement of operations.

3. Fixed assets

	1991			1990
	Cost *	Accumulated depreciation	Net	Net
Data processing equipment	$168 520	$70 983	$97 537	$32 067
Furniture and equipment	1 989	829	1 160	1 823
	$170 509	$71 812	$98 697	$33 890

	1991	1990
* Cost		
Opening balance	$70 594	$57 757
Aquisitions	99 915	12 837
Closing balance	$170 509	$70 594

4. Owed to the Consolidated Revenue Fund

	1991	1990
Opening balance	$528	$43 624
Net profit for the year		528
Amounts collected on behalf of the Consolidated Revenue Fund		39 836
Remittances	(528)	(83 460)
Closing balance		$528

5. Advances from the Consolidated Revenue Fund

	1991	1990
Advances bearing interest at the bank prime rate, without repayment terms, maturing December 31, 1997 and repayable prior to maturity	$336 000	$426 000

6. Transactions for the fiscal year with departments and agencies of the Gouvernement du Québec

	1991	1990
Revenue		
Services rendered	$646 240	$996 334
Operating and administrative expenses		
Interest on advances from the Consolidated Revenue Fund	38 221	52 795
Other	132 388	146 724

7. Comparative figures

Certain figures for 1990 have been reclassified for consistency with the presentation adopted in 1991.

FUND OF THE BUREAU DE LA STATISTIQUE DU QUÉBEC

AUDITOR'S REPORT

I have audited the balance sheet of the Fund of the Bureau de la statistique du Québec as at March 31, 1991 and the statement of operations and deficit for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

Except for the situation described in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall financial statement presentation.

I view of the absence of an adequate management information system in the Bureau de la statistique du Québec, I could not satisfy myself concerning the completeness and accuracy of the amount for salaries and fringe benefits that should have been charged to the Fund for services rendered during statistical production projects. Consequently, my audit was limited to the amount of salaries and fringe benefits paid by the Fund and I was unable to determine whether adjustments might be necessary to the expense for salaries and fringe benefits and to the net loss for the fiscal year ended March 31, 1991 as well as to assets, liabilities and deficit as at that date.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to audit adequatly the amount for salaries and fringe benefits, as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

Non-compliance in operations

According to a ruling by the Conseil du trésor approving the Fund's administrative rules, the letter has no authority to compensate, through human resources loans, for the utilization of regular employees remunerated from the budget of the Bureau de la statistique du Québec. Yet, the Fund applies such a form of compensation in spite of this limitation.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, September 20, 1991

TRUST FUNDS
(R.S.Q., c. D-5)

CHANGES IN DEPOSITS
for the fiscal year ended March 31, 1991

Deposits from	Balance at March 31 1990	Deposits received or cashed	Deposits refunded or remitted to the Consolidated Revenue Fund	Balance at March 31 1991
Corporations, organizations and individuals	$50 060 246	$60 816 791	$60 658 532	$50 218 505
Peace officers	50 818 165	137 249 443	139 414 126	48 653 482
Municipalities	855 289	895 252	481 056	1 269 485
	$101 733 700	$198 961 486	$200 553 714	$100 141 472

TRUST FUNDS

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
Cash	$1 301 012	$2 440 124
Securities held		
Bonds	43 419 019	43 449 034
Treasury bills	312 000	280 000
Advances to the Consolidated Revenue Fund	55 109 441	55 564 542
	$100 141 472	$101 733 700
LIABILITIES		
Deposits		
Corporations, organizations and individuals	$50 218 505	$50 060 246
Peace officers	48 653 482	50 818 165
Municipalities	1 269 485	855 289
	$100 141 472	$101 733 700

Claude Séguin

Deputy-minister of Finance

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Nature of the Trust funds and administrative policies

The Trust funds are made up mainly of security deposits and guarantees provided by peace officers, municipalities, corporations, organizations and individuals under Acts, regulations, orders and agreements.

Those deposits are made with the Ministère des Finances, acting as a general deposit office under the Deposit Act (R.S.Q., c. D-5 and amendments).

Revenue on securities held is remitted to their depositors.

No interest is generated on advances to the Consolidated Revenue Fund.

Administrative expenses of the Trust funds are borne by the Consolidated Revenue Fund.

2. Accounting policy

Securities held are shown at par value; those in foreign currency are recorded at the Canadian equivalent of par value on the date of deposit.

AUDITOR'S REPORT

I have examined the balance sheet of the Trust funds administered by the Gouvernement du Québec as at March 31, 1991, and the statement of changes in deposits for the year then ended. These financial statements are the responsibility of the Deputy-minister of Finance. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policy used, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Trust funds as at March 31, 1991 and the changes in deposits for the year then ended, in accordance with the accounting policy disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, this policy has been applied on a basis consistent with that of the preceding year.

On behalf of the Auditor General of Québec

Guy Breton, F.C.A.
Assistant Auditor General

Québec, July 5, 1991

LES PUBLICATIONS DU QUÉBEC FUND

OPERATIONS
for the fiscal year ended March 31, 1991

	1991	1990
		(Note 3)
REVENUE		
Publications - sales and subscriptions	$9 108 111	$7 135 156
Services and other	229 647	164 359
	9 337 758	7 299 515
COST OF GOODS SOLD (Note 4)	5 628 930	5 263 221
GROSS PROFIT	3 708 828	2 036 294
Marketing costs (Note 5)	4 483 759	3 741 436
Administrative expenses (Note 5)	2 051 438	1 513 319
	6 535 197	5 254 755
LOSS BEFORE SUBSIDY	2 826 369	3 218 641
Subsidy from the Gouvernement du Québec	3 980 286	2 969 505
NET PROFIT (LOSS)	$1 153 917	($248 956)

SURPLUS
for the fiscal year ended March 31, 1991

	1991	1990
DEFICIT AT THE BEGINNING		
Previously stated	($326 656)	
Adjustment to the previous fiscal year (Note 3)	77 700	
	(248 956)	
Net profit (loss)	1 153 917	(248 956)
SURPLUS (DEFICIT) AT THE END	$904 961	($248 956)

LES PUBLICATIONS DU QUÉBEC FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990 (Note 3)
ASSETS		
CURRENT ASSETS		
Cash	$253 930	$800 897
Accounts receivable:		
Departments and agencies of the Gouvernement du Québec	747 837	445 555
Others	790 422	402 582
Subsidy receivable from the Gouvernement du Québec	332 786	104 505
Inventory (Note 6)	2 192 563	1 690 891
Prepaid expenses		52 626
	4 317 538	3 497 056
FIXED ASSETS (Note 7)	405 656	471 483
DEFERRED CHARGES (Note 8)	208 854	168 887
	$4 932 048	$4 137 426
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	$1 268 446	$1 435 386
Subscriptions collected in advance	797 783	990 138
	2 066 229	2 425 524
OWED TO THE CONSOLIDATED REVENUE FUND (Note 9)	1 960 858	1 960 858
	4 027 087	4 386 382
SURPLUS (DEFICIT)	904 961	(248 956)
	$4 932 048	$4 137 426

Jean-Paul Gagné

Director of the Les Publications du Québec fund

Jacques Pigeon

Deputy-minister of Communications

LES PUBLICATIONS DU QUÉBEC FUND

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

Les Publications du Québec fund is a special fund constituted under the Act respecting the Ministère des Communications (R.S.Q., c. M-24). Its purpose is the financing of the activities of the Editeur officiel du Québec and of those connected with the sale of his products, and all services provided by the Minister of Communications in the management of copyrights, in printing, in publishing, in distribution and in the marketing of documents.

This Fund is managed by the Ministère des Communications. Rules governing the administrative, financial and operations sectors are provided in its constitutive Act.

The Fund's surplus is remitted to the Consolidated Revenue Fund at the dates and in the proportion fixed by the Government.

2. Accounting policies

The Fund's financial statements were prepared by Management on the accrual basis and in accordance with the accounting policies disclosed hereunder. These statements include amounts based on best judgment and estimates.

Revenue from subscriptions

Subscription revenue from publications having an undetermined number of issues is recorded evenly over the duration of the subscription. For those whose number of issues is known, revenue is recorded along with their publication.

Royalties

Operations pertaining to the payment and collection of royalties are calculated and accounted for at the dates stipulated in agreements.

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not included in the statement of operations.

Inventory

Finished goods are valued at the lower of cost and net realizable value. Absorption costing is used in calculating the cost of the finished goods inventory.

Goods in process include only direct publishing costs.

Fixed assets

The fixed assets transferred to the Fund when constituted are recorded at the value stated by the Gouvernement du Québec. Other fixed assets are entered at cost. They are depreciated by the straight-line method at the rate of 20%.

Deferred charges

The deferred charges transferred to the Fund when constituted are recorded at the value stated by the Gouvernement du Québec. Other deferred charges are recorded at cost. They are amortized on the straight-line basis at the rate of 20%.

3. Adjustment to the previous fiscal year

An adjustment was made to the amount of deferred charges as at March 31, 1990 in order to capitalize professional fees pertaining to development costs of computerized systems. This adjustment increased (reduced) the following items in the financial statements for the fiscal year ended March 31, 1990.

Administrative expenses	($77 700)
Net loss	(77 700)
Deferred charges	77 700
Deficit	(77 700)

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4. Cost of goods sold

	1991	1990
Goods in process at the beginning	$131 908	$62 569
Direct publishing costs	4 709 252	4 418 979
Direct labor for publishing	953 288	901 078
Factory overhead		
Salaries and wages	284 748	175 222
Professional fees	58 434	20 438
Transport and communications	18 516	26 838
Rent	151 688	249 751
Maintenance and repairs	1 671	11 728
Materials and supplies	16 572	16 215
Machinery and equipment	3 417	537
Other		126
Depreciation on fixed assets and amortization of deferred charges	21 310	17 127
	556 356	517 982
	6 350 804	5 900 608
Goods in process at the end	71 273	131 908
Cost of goods manufactured	6 279 531	5 768 700
Products purchased for resale	341 144	357 259
	6 620 675	6 125 959
Less: costs billed to customers	(429 438)	(514 442)
	6 191 237	5 611 517
Finished goods inventory at the beginning	1 558 983	1 210 687
	7 750 220	6 822 204
Finished goods inventory at the end	2 121 290	1 558 983
	$5 628 930	$5 263 221

5. Marketing and administrative expenditures

	1991		1990	
	Marketing costs	Administrative expenses	Marketing costs	Administrative expenses
Salaries and wages	$2 224 819	$1 271 527	$1 925 325	$893 095
Professional fees	204 156	210 295	472 660	117 834
Transport and communications	1 108 462	216 224	502 007	196 459
Rent	696 023	157 694	625 311	133 963
Maintenance and repairs	20 056	17 269	32 383	32 730
Materials and supplies	115 748	44 725	58 091	18 924
Machinery and equipment	9 963	4 854	7 430	8 191
Other	1 582	12 040	231	10 472
Depreciation on fixed assets and amortization of deferred charges	102 950	116 810	117 998	101 651
	$4 483 759	$2 051 438	$3 741 436	$1 513 319

6. Inventory

	1991	1990
Goods in process	$71 273	$131 908
Finished goods	2 121 290	1 558 983
	$2 192 563	$1 690 891

7. Fixed assets

	1991			1990
	Cost or stated value *	Accumulated depreciation	Net	Net
Data processing equipment	$276 966	$142 324	$134 642	$177 031
Office furniture	186 429	117 237	69 192	114 193
Office automation equipment	170 793	54 171	116 622	115 031
Leasehold improvements	94 972	38 367	56 605	27 272
Warehouse equipment	51 770	23 175	28 595	35 621
Automative equipment	4 670	4 670		2 335
	$785 600	$379 944	$405 656	$471 483

* Cost or stated value

	1991	1990
Opening balance	$663 905	$380 753
Acquisitions	121 695	283 152
Closing balance	$785 600	$663 905

8. Deferred charges

	1991			1990
	Cost or stated value *	Accumulated amortization	Net	Net
Data processing systems development costs	$297 996	$93 809	$204 187	$162 175
Copyrights	8 757	4 090	4 667	6 712
	$306 753	$97 899	$208 854	$168 887

* Cost or stated value

	1991	1990
Opening balance	$213 241	$93 986
Acquisitions	93 512	119 255
Closing balance	$306 753	$213 241

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9. Owed to the Consolidated Revenue Fund

	1991	1990
Balance owed on the transfer of the net assets of the Revolving fund for Government publications	$1 803 090	$1 803 090
Balance owed on the transfer of fixed assets and deferred charges from the Ministère des Communications	157 768	157 768
	$1 960 858	$1 960 858

Those interest-free debts mature on March 31, 1995. After that date, the balance bears interest.

AUDITOR'S REPORT

I have audited the balance sheet of the Les Publications du Québec fund of the Gouvernement du Québec as at March 31, 1991 and the statement of operations and the statement of surplus for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, September 24, 1991

COMPUTER HARDWARE AND SOFTWARE FUND
(R.S.Q., c. M-23.01)

OPERATIONS AND SURPLUS
for the fiscal year ended March 31, 1991

	1991 (12 months)	1990 (6 months)
REVENUE		
Rental of data processing equipment	$19 223 836	$11 031 137
Net (loss) gain on disposal of fixed assets	(2 677)	283 665
	19 221 159	11 314 802
OPERATING AND ADMINISTRATIVE EXPENSES		
Depreciation on fixed assets	16 298 885	7 542 631
Interest on amounts owed to the Consolidated Revenue Fund	2 419 792	1 466 286
Salaries and wages	78 884	37 421
Rent	4 982	2 414
Other expenses	12 255	1 978
	18 814 798	9 050 730
NET PROFIT	406 361	2 264 072
OPENING SURPLUS	2 264 072	
CLOSING SURPLUS	$2 670 433	$2 264 072

BALANCE SHEET
as at March 31, 1991

	1991	1990
ASSETS		
CURRENT ASSETS		
Cash	$22 452	$2 632
Accounts receivable - departments and agencies of the Gouvernement du Québec	923 885	68 185
	946 337	70 817
FIXED ASSETS (Note 3)	33 738 989	33 627 327
	$34 685 326	$33 698 144
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	$3 400 358	$1 411 137
Accrued interest	732 886	1 466 285
	4 133 244	2 877 422
OWED TO THE CONSOLIDATED REVENUE FUND (Note 4)	27 881 649	28 556 650
	32 014 893	31 434 072
SURPLUS	2 670 433	2 264 072
	$34 685 326	$33 698 144

Jean-Claude Careau

Director of the Computer hardware and software fund

Clermont Gignac

Deputy-minister of Supply and Services

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Computer hardware and software fund is a special fund constituted under the Act respecting the Ministère des Approvisionnements et Services (R.S.Q., c. M-23.01 and amendments). Its purpose is to pay for the acquisition of data processing equipment and to rent such equipment to departments and agencies of the Gouvernement du Québec.

This Fund is managed by the Ministère des Approvisionnements et Services. Rules governing the administrative, financial and operations sectors are provided in its constitutive Act.

The Fund's surplus is remitted to the Consolidated Revenue Fund at the dates and in the proportion fixed by the Government.

Fund operations began October 1, 1989.

2. Accounting policies

The Fund's financial statements were prepared by Management on the accrual basis in accordance with the accounting policies disclosed hereunder.

Fixed assets

Fixed assets transferred to the Fund when constituted are recorded at the value stated by the Gouvernement du Québec. Other fixed assets are recorded at cost. They are depreciated by the following methods at the following rates:

	Method	Rate
Data processing equipment	Diminishing balance	40%
Furniture and equipment	Straight-line	20%

Pension plans

The employer contribution to the Government and Public Employees Retirement Plan (GPERP) and to the Civil Service Superannuation Plan (CSSP) is assumed by the Gouvernement du Québec and is not included in the statement of operations and surplus.

3. Fixed assets

	1991			1990
	Cost or stated value *	Accumulated depreciation	Net	Net
Data processing equipment	$57 538 109	$23 800 155	$33 737 954	$33 625 997
Furniture and equipment	1 478	443	1 035	1 330
	$57 539 587	$23 800 598	$33 738 989	$33 627 327

	1991	1990
* Cost or stated value	$41 130 974	$31 198 597
Acquisitions	16 414 713	10 474 377
Disposals	(6 100)	(542 000)
	$57 539 587	$41 130 974

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4. Owed to the Consolidated Revenue Fund

	1991	1990
Balance owed on the transfer of the net assets of the Revolving fund for data processing equipment at the stated value, bearing interest at 10,64% payable semi-annually and without terms of repayment	$16 678 649	$20 316 650
Advance bearing interest at the bank prime rate, maturing in the same year as the capital leases on the corresponding data processing equipment and without repayment terms	11 203 000	8 240 000
	$27 881 649	$28 556 650

AUDITOR'S REPORT

I have audited the balance sheet of the Computer hardware and software fund of the Gouvernement du Québec as at March 31, 1991 and the statement of operations and surplus for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

On behalf of The Auditor General of Québec

Guy Breton, F.C.A.
Assistant Auditor General

Québec, June 3, 1991

SPECIAL OLYMPIC FUND
(S.Q., 1976, c. 14)

CHANGES IN THE FUND
for the fiscal year ended March 31, 1991

	1991	1990
		(Note 3)
SOURCE OF FUNDS		
Special tobacco tax	$107 462 271	$112 834 263
Interest on bank deposits and short-term investments	5 586 553	1 208 935
Proceeds of short-term borrowings:		
by the Régie des installations olympiques construction fund		4 000 000
by the Special olympic fund		8 000 000
	113 048 824	126 043 198
APPLICATION OF FUNDS		
Repayment prior to maturity of the long-term debt of the Régie des installations olympiques construction fund		50 000 000
Interest on the long-term debt of the Régie des installations olympiques construction fund	36 761 935	44 898 025
Completion of olympic facilities	27 204 701	12 259 379
Biodôme	10 569 151	
Repayment of short-term borrowings:		
by the Régie des installations olympiques construction fund		4 000 000
by the Special olympic fund		8 000 000
Interest on short-term borrowings:		
by the Régie des installations olympiques construction fund		62 692
by the Special olympic fund	10 120	
	74 545 907	119 220 096
INCREASE IN THE FUND	38 502 917	6 823 102
ADJUSTED FUND BALANCE AT THE BEGINNING (Note 3)	24 580 012	17 756 910
FUND BALANCE AT THE END	$63 082 929	$24 580 012

SPECIAL OLYMPIC FUND

BALANCE SHEET
as at March 31, 1991

	1991	1990
		(Note 3)
ASSETS		
Cash	$488 078	$344 314
Term deposits and short-term investments - at cost	51 936 820	20 810 270
Accounts receivable		
Agents and assignees of the Ministère du Revenu	6 555 350	4 508 813
Consolidated Revenue Fund	3 896 699	882 725
Other	460	1 679
Accrued interest	205 522	92 593
	$63 082 929	$26 640 394
LIABILITIES		
Owed to the Régie des installations olympiques		$2 060 382
Fund balance	$63 082 929	24 580 012
	$63 082 929	$26 640 394

Pierre Thivierge

Director of the Special olympic fund

Claude Séguin

Deputy-minister of Finance

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Special olympic fund was established in 1976 by an Act of the National Assembly (S.Q., 1976, c. 14). The Fund and its revenue are used exclusively to repay the principal and interest on borrowings by the Régie des installations olympiques and to complete the construction of olympic facilities. The Fund is managed by the Minister of Finance.

Information on the borrowings by the Régie des installations olympiques and on the commitments concerning the completion of olympic facilities is presented in the financial statements of the Régie des installations olympiques.

2. Accounting policies

Revenue from the special tobacco tax collected by the Ministère du Revenu during April, representing amounts collected or levied by its agents or assignees before April 1, is recorded as revenue for the year and as an asset as at March 31.

Interest on bank deposits and short-term investments is recorded on the accrual basis.

The proceeds and the reimbursement of the Régie's construction fund's long-term debt in foreign currency are translated at the rate of exchange in effect on the date of the borrowing or reimbursement.

Interest on the short and long-term debt of the Régie's construction fund, as well as the contribution to the cost of completing olympic facilities, are recorded upon disbursement.

Proceeds of the disposal of Régie fixed assets are recorded upon receipt.

The Fund's administrative expenses are borne by the Consolidated Revenue Fund and are not shown in the financial statements.

3. Adjusted fund balance at the beginning

	1991	1990
Fund balance at the beginning		
Previously stated	$26 640 394	$19 801 033
Adjustment		
Reimbursement of excess proceeds on the disposal of movable assets of the Régie des installations olympiques	2 060 382	2 044 123
Adjusted Fund balance at the beginning	$24 580 012	$17 756 910

During the fiscal year, a claim by the Régie des installations olympiques was received and paid by the Special olympic fund for $2 060 382. This amount was unduly paid to the Special olympic fund upon disposal of movable assets by the Régie des installations olympiques during the years from 1976 to 1990.

The financial statements for the fiscal year ended March 31, 1990 have been adjusted, thus increasing (decreasing) the following items:

	1990
Proceeds of the disposal of movable assets of the Régie des installations olympiques	($16 259)
Owed to the Régie des installations olympiques	2 060 382
Fund balance	(2 060 382)

SPECIAL OLYMPIC FUND

AUDITOR'S REPORT

I have audited the balance sheet of the Special olympic fund of the Gouvernement du Québec as at March 31, 1991 and the statement of changes in the Fund for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, August 12, 1991

FINANCIAL STATEMENTS OF THE REVOLVING FUND
FISCAL YEAR ENDED MARCH 31, 1991

REVOLVING FUND OF THE SERVICE AÉRIEN GOUVERNEMENTAL

STATEMENT OF OPERATIONS
for the fiscal year ended March 31, 1991

	1991	1990
		(note 3)
REVENUE		
Services	$20 466 864	$20 294 109
Other	42 551	
	20 509 415	20 294 109
OPERATING EXPENSES (Note 5)		
Expenses assumed by the Revolving fund: (Note 6)		
Maintenance and repairs	4 027 435	4 178 447
Spare parts and supplies	2 636 524	2 601 128
Fuel	3 124 302	3 386 705
Communications	926 615	916 161
Equipment rental	281 172	775 971
Professional, administrative and other services	523 992	324 551
Machinery and equipment	194 380	134 467
Other	69 251	38 449
	11 783 671	12 355 879
NET PROFIT TRANSFERRED TO THE CONSOLIDATED REVENUE FUND (Note 9)	$8 725 744	$7 938 230

REVOLVING FUND OF THE SERVICE AÉRIEN GOUVERNEMENTAL

BALANCE SHEET
as at March 31, 1991

	1991	1990
		(Note 3)
ASSETS		
Cash	$15 480 956	$12 173 610
Accounts receivable		
Departments and agencies of the Gouvernement du Québec	1 021 282	1 295 387
Other	341 973	608 484
Deposit on purchase of an aircraft	641 624	
Spare parts, supplies and fuel inventory	6 813 946	6 960 431
Aircraft engine replacement costs (Note 7)	9 983 769	5 646 996
	$34 283 550	$26 684 908
LIABILITIES		
Accounts payable	$1 402 677	$2 506 777
Balance due on the purchase of spare parts (Note 8)	469 607	492 609
Owed to the Consolidated Revenue Fund (Note 9)	27 727 266	19 001 522
	29 599 550	22 000 908
CONTRIBUTION FROM THE GOUVERNEMENT DU QUÉBEC		
Advance from the Consolidated Revenue Fund	4 684 000	4 684 000
	$34 283 550	$26 684 908

TERMINATION OF ACTIVITIES BY THE REVOLVING FUND (Note 4)

André Fiset

For the Comptroller of Finance

Jean-Guy Paquin

Director of the Revolving fund of the
Service aérien gouvernemental

REVOLVING FUND OF THE SERVICE AÉRIEN GOUVERNEMENTAL

NOTES TO FINANCIAL STATEMENTS
March 31, 1991

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1. Constitution and purpose

The Revolving fund of the Service aérien gouvernemental was established from voted appropriations of the Ministère des Transports.

The purpose of the Revolving fund is to cover the operating expenses of the air service by the Government's fleet, as determined by the Conseil du trésor. Receipts from the sale of those services are remitted to the Revolving fund and reused for the same purpose.

The Ministère des Finances determines each year, in agreement with the Ministère des Transports, the amounts which will be remitted to the Consolidated Revenue Fund, taking into account the working capital necessary for Fund operations.

2. Accounting policies

Operations

Revolving fund operations are recorded on the accrual basis.

Spare parts, supplies and fuel inventory

Spare parts, supplies and fuel are recorded at the lower of cost and net realizable value (first in, first out method). Spare parts and supplies purchased in U. S. dollars are translated into Canadian dollars, using a weighted average exchange rate determined at year-end.

Aircraft engine replacement costs

Costs directly related to aircraft engine replacement are capitalized. No depreciation is recorded before the aircraft are put on active status.

Fixed assets

Acquisitions of machinery and equipment are charged to Fund operations.

Translation of foreign currency

Purchases paid for during the year, except for spare parts and supplies, are translated at the exchange rate at the date of payment. Unpaid purchases at March 31 are translated at the rate of exchange at that date.

3. Change in an accounting policy

Starting with the current fiscal year, the Fund capitalizes the costs directly related to aircraft engine replacement while previously, those costs were charged to operations.

This retroactive change caused increases (decreases) in the following items in the financial statements:

	1991	1990
Statement of operations		
Aircraft engine replacement costs	($4 336 773)	($4 231 432)
Net profit transferred to the Consolidated Revenue Fund	4 336 773	4 231 432
Balance sheet		
Aircraft engine replacement costs	9 983 769	5 646 996
Owed to the Consolidated Revenue Fund	9 983 769	5 646 996

4. Termination of activities by the Revolving fund

The Act to amend the Act respecting the Ministère des Transports (1990, c. 38), assented to October 25, 1990 and coming into force April 1, 1991, constituted the Government air service fund. The beginning of operations by this Fund, on April 1, 1991, caused the termination of activities by the Revolving fund of the Service aérien gouvernemental at that date.

Assets and all liabilities and agreements and responsibilities of the Revolving fund with its customers and suppliers have been transferred by the Gouvernement du Québec on April 1, 1991 to the Government air service fund.

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5. Expenses assumed by the Consolidated Revenue Fund

The Revolving fund's financial statements do not show expenses borne by the Consolidated Revenue Fund. These estimated expenses break down as follows:

	1991	1990
Salaries	$9 102 954	$8 857 912
Fringe benefits	1 456 545	1 417 266
Interest	1 854 173	1 917 130
Rent	1 723 265	1 684 205
Acquisition of aircraft	608 919	552 763
Communications	148 373	138 476
Machinery and equipment	90 804	110 725
Professional, administrative and other services		227 752
Other		25 585
	$14 985 483	$14 931 814

The Gouvernement du Québec places fixed assets, notably aircraft, buildings, mobile equipment and specialized tools at the Revolving fund's disposal free of charge.

6. Expenses assumed by the Revolving fund

Operating expenses of the Ministère des Transports air fleet assigned to transportation of passengers and supplies and to forest protection are assumed by the Revolving fund, with the exception of salaries and wages, telephone services, rental of buildings, capital expenditures other than those determined by the Government and other administrative expenses which are assumed by the Consolidated Revenue Fund.

7. Aircraft engine replacement costs

The Revolving fund has carried on the replacement of engines on two CL-215 aircraft during the year. A provisional homologation was issued by Transport Canada for both aircraft. Should the airworthiness certificate be withheld by Transport Canada, the supplier should remit back to the Revolving fund the sum total of the work. Such refund would be credited to the results of the then current year.

8. Balance due on the purchase of spare parts

This item represents the balance at March 31, 1991 concerning that portion of commitments assumed by the Revolving fund under a capital lease for an air ambulance. This contract was concluded during the year ended March 31, 1988 by the Ministère des Transports for a maximum of 17 years. Under an agreement with that department, the Revolving fund assumes that portion of contract commitments related to spare parts, for an amount of $541 300, excluding interest thereon.

Payments to be made on that balance during the next five years are as follows:

1992	$25 219
1993	27 847
1994	30 750
1995	33 955
1996	37 493

9. Owed to the Consolidated Revenue Fund

	1991	1990
Accumulated net revenue:		
Balance at the beginning		
Previously stated	$6 778 143	$3 071 345
Adjustment Change in the accounting policy pertaining to aircraft engine replacement costs (Note 3)	5 646 996	1 415 564
Adjusted balance	12 425 139	4 486 909
Net profit for the fiscal year	8 725 744	7 938 230
Balance at the end	21 150 883	12 425 139
Spare parts, supplies and fuel placed at the Revolving fund's disposal on April 1, 1984	3 193 307	3 193 307
Spare parts, supplies and fuel placed at the Revolving fund's disposal on April 1, 1988	3 383 076	3 383 076
	$27 727 266	$19 001 522

10. Transaction for the fiscal year with departments and agencies of the Gouvernement du Québec

	1991	1990
Revenue		
Services	$6 685 524	$6 730 036

REVOLVING FUND OF THE SERVICE AÉRIEN GOUVERNEMENTAL

AUDITOR'S REPORT

I have audited the balance sheet of the Revolving fund of the Service aérien gouvernemental du Québec as at March 31, 1991 and the statement of operations for the year then ended. These financial statements are the responsibility of the Fund's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by Management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving fund as at March 31, 1991 and the results of its operations for the year then ended, in accordance with the accounting policies disclosed in Note 2. As required by the Auditor General Act (R.S.Q., c. V-5.01), I report that, in my opinion, these policies have been applied, taking into account the retroactive application of the change in the accounting policy pertaining to aircraft engine replacement costs disclosed in Note 3, on a basis consistent with that of the preceding year.

The Auditor General of Québec

Guy Breton, F.C.A.
Acting Auditor General

Québec, October 9, 1991

DETAILS OF SUPPLIERS OF THE REVOLVING FUND

REVOLVING FUND OF THE SERVICE AÉRIEN GOUVERNEMENTAL

Various suppliers : 11 930 156

Aastra Aerospace Inc., 39 132; Aero-Novation Inc., 254 267; Aero Recip (Canada) Ltd, 165 535; Aviall, 51 091; Aviation Leclerc Inc., 126 598; Bell Helicopter Textron, 35 193; BSP Aerospace Products, 51 983; Cafeterias Chabot Inc., 73 774; California Engine Service Inc., 376 089; Canadian Aero Accessories Ltd, 36 300; Club Voyages Qué-Bourg, 77 183; Conifair Aviation Inc., 1 924 461; Distribution d'énergie Crie du Canada Inc., 55 476; Dowty Aerospace Corporation, 60 992; Execaire Inc., 39 309; Flightsafety Canada Ltd, 122 738; Fonds des fournitures et de l'ameublement, 40 423; Helipro Inc., 191 882; Héroux Inc., 177 384; Industrielle - Services techniques, 295 403; Insured Aircraft Title Service, 636 321; Lamarre, Caty, Houle Ltée, 79 198; Maryland Air Industries Inc., 35 564; Metro Parts Inc., 86 697; Monsanto Canada Inc., 82 429; Patlon Aircraft Industries Ltd, 63 131; Petro-Canada Inc., 249 390; PÉTROLES : Esso Canada, 1 631 078, Therrien Inc., 163 916; Pole Air Aviation Inc., 68 291; Pratt & Whitney Inc., 36 825; Produits Shell Canada Ltée, 672 234; Standard Aero Ltd, 56 800; Starber International Inc., 138 968; TSS Group, 145 330; VILLES : La Tuque, 90 507, Maniwaki, 141 116.

ACCOUNTS UNDER 35 000 $: 3 357 148.